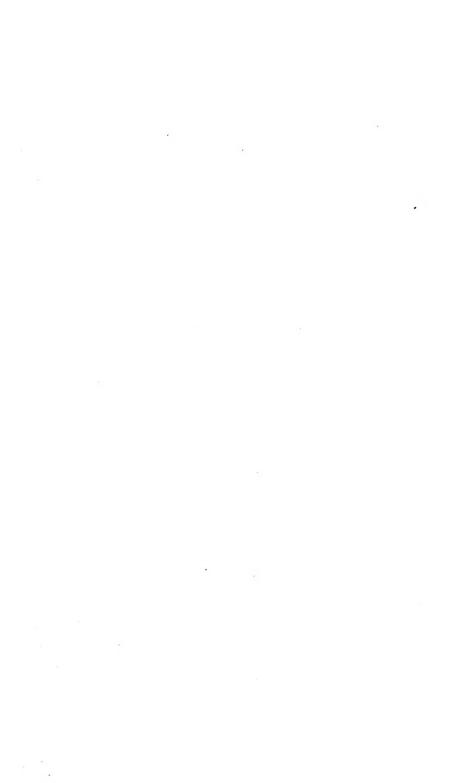


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# FOURTEENTH ANNUAL REPORT

OF THE

# BUREAU OF STATISTICS OF LABOR.

MARCH, 1883.

### BOSTON:

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## Commonwealth of Massachusetts.

OFFICE OF THE BUREAU OF STATISTICS OF LABOR, 33 PEMBERTON SQUARE.

Boston, March 1, 1883.

Hon. George A. Marden, Speaker of the House of Representatives.

Sir,—I have the honor to present to the legislature the Fourteenth Annual Report of this Bureau.

I desire to call attention to a few errors in this and in past reports.

1881. Twelfth Annual Report, p. 487. In the statement, "a total of 84+ per cent of all crime due directly or indirectly to the influence of liquor," the word "crime" has been considered as conveying a meaning that was not intended; the intention was to state that 84+ per cent of the cases tried in the Suffolk County criminal courts were due directly or indirectly to the influence of liquor. The body of crime, if such term can be used in contradistinction to the number of offences committed, was not discussed; the report dealt only with cases. I make this explanation because the statement referred to has been used in a different connection.

1882. Thirteenth Annual Report, p. 200. In the table at the top of the page, under "Textile Industries," giving the average yearly wages per employé, for Fall River, Lowell, and Lawrence, for 1875, the sixth line contains a serious error, so far as the figures for Fall River are concerned. The average wages for that place, in the textile industries, should have been \$332.51, instead of \$266, as stated. The average for all industries is correctly given. Our habit of retaining for a year or two all the calculations upon which tables are based, enabled us, when the average quoted was questioned, to carefully revise the original work, and by such careful refiguring an error was discovered in the

additions necessary to consolidate the wage returns of the textile corporations.

On page 236 of the same report there appears a table purporting to give the number of square feet and value per foot of land owned by the various textile corporations of Fall River. This table was made up from data specially prepared for this office by one of the assessors of Fall River, and furnished us in writing by him as a correct statement taken from the city's books. The various areas were given us in square feet, rods, and roods. The accuracy of the table was questioned and we had the whole table refigured, and found that in reducing the areas to square feet we had considered as "rods" what were undoubtedly "roods," in the cases of the following corporations: American Printing Company, American Linen Company, Annawan, Border City, Conanicut, Davol, Durfee, Fall River Manufactory, Mechanics, Merchants, Metacomet, Montaup, Quequechan, Robeson, and Tecumseh. We credited these corporations with owning 463,496 square feet, when, substituting "roods" for "rods," the product would be 7,647,484 square feet, or an excess of 7,183,988 square feet over the figure originally given.

If to the 22,607,162 square feet originally given on page 236, Report for 1882, as the quantity of land owned by the Fall River corporations, we add the deficiency above noted, we secure as a result, 29,791,150 square feet, or a little over one square mile, the whole city covering twenty-nine square miles. In the cases of the twenty other corporations we discovered no errors in our office work, and have no reason to consider them other than correct. In the cases of the fifteen corporations mentioned by name, the price of land per foot is manifestly  $16\frac{1}{2}$  times too great, and should be reduced accordingly.

1883. Fourteenth Annual Report (the present), p. 150. The number of persons killed or injured on the railroads of the country and of this State, includes those killed or injured by all train accidents, including grade-crossing and all other accidents.

The thanks of the bureau are due and cordially extended to Charles G. Fall, Esq., of the Suffolk bar, who prepared

and wrote the part relating to "Employers' Liability for Personal Injuries to their Employees."

Also to Mrs. Harriet H. Robinson, for her interesting chapter on "Early Factory Labor in New England." The people who were participators in the early factory work of our State, and who are capable of writing the history of those days, are few, and are fast passing away. I have, therefore, thought it wise to preserve in the documents of the State this bit of history, contributed by so capable and so well known a writer as Mrs. Robinson.

My view of the laborious work performed by the attachés of a public office, is that whatever credit the work of such office gains should be shared by the associates of the chief. To this end I have annually called attention to the faithful services of Mr. Charles F. Pidgin, the chief clerk of the bureau, and so again I desire to thank him, Mr. H. G. Wadlin, and the other members of the staff as well. For without the faithful co-operation of each and every one, but little progress can be made in statistical work.

Very respectfully, your obedient servant,

CARROLL D. WRIGHT, Chief.



## Part I.

EMPLOYERS' LIABILITY FOR PERSONAL INJURIES TO THEIR EMPLOYEES.



### Part I.

# EMPLOYERS' LIABILITY FOR PERSONAL INJURIES TO THEIR EMPLOYEES.

The legislature of 1882 directed this bureau to investigate the subject of the liability of employers to workmen for injuries received while in the discharge of their duty, and to consider what changes, if any, were needed in the existing laws relative to such liability. A careful investigation of the law and facts which bear upon the subject has been made, and it has been fully considered in its various phases, with especial care, for the first time, so far as known, in this country. It is a subject which, in all its varied relationships, is by no means easy of comprehension. It is fruitful of embarrassments, and hedged about with difficulties, but is at the same time a question of considerable consequence to the welfare of the community. During the nine years ending with 1881, there were, according to the "Railroad Gazette,"2,372 persons killed, and 9,387 injured, in the United States, by train accidents alone, while 1,266 were killed, and 1,478 injured on the railroads of this Commonwealth by all causes, including grade-crossing accidents, car-coupling accidents, etc. A large majority of both the killed and injured were employees. Of those killed in this Commonwealth, the employees numbered 358, or more than onequarter; of the injured, 653, or very nearly one-half, were employees. During the year 1881 alone, in this State, 72 employees were killed, and 128 injured. This sacrifice of life and limb certainly warrants such changes in the laws as may tend to prevent it.

The subject can be easily stated and plainly illustrated. It can be embodied in the simple question: Ought employees

to have the same right to recover damages for personal injuries that all others have? Should the rule of law which forbids employees from recovering damages from their employers for injuries caused by the negligence of fellow employees and without their own contributory negligence be changed? Should they be allowed, for similar injuries from the same cause, the same right to damages from their employers that the rest of the world has? If, by way of illnstration, an accident should occur on a railroad train, should the brakeman have the same right to sue for damages that a passenger has? If the brakeman's arm should be broken through the carelessness of a switchman or a gate-tender, should be possess the same right that a passenger would have for a similar injury? His injury would be the same, his sufferings would be as great. He would, no doubt, be quite as much in need of relief. Nor has he been more negligent, for both were unconscious victims.

To take another illustration. Suppose two persons had been injured in a mill or manufactory through the bursting of the boiler. One was a spinner or a shoe-cutter; the other was, perhaps, a boy who had come in to sell apples and candies. Ought the spinner or the shoe-cutter to have the same right to damages as the apple-boy? They, to be sure, were in the employ of the corporation, and were injured by the carelessness of a fellow-workman in the same employ. But the engineer who neglected his duties, and caused the accident, was as unknown to them as he was to the appleboy. Not one of them, perhaps, had ever seen the engineer. They knew nothing of his habits or his knowledge of his business; much less could they tell whether he was careful or eareless, skilled or unskilled, temperate or a drunkard. Ought they all to have alike the same right to recover damages from the owners of the mill or manufactory; or ought the apple-boy to have a right of action while the spinner and the shoe-cutter have none? Ought the boy to be paid — as well as money can pay — for his broken leg, while the spinner and the shoe-cutter can receive nothing by way of compensation? Ought they to be told, when they apply at the company's office, that nothing can be done for them, and the law affords them no redress, because they and

the engineer were fellow-laborers for the same employer? These are the questions which the resolution directs the Bureau to consider, collect facts concerning, and upon which to report.

#### Contributory Negligence.

A majority of the injuries to employees as well as to others occur through their own carelessness, and where it is not entirely due to their own carelessness it is often due to it in part. The law of some of the States allows damages to be recovered where, of the two, the person injured is more careful than the person causing the injury. But the law of this Commonwealth is so strict as to demand that the person iniured shall be in the exercise of due and reasonable care, and says that when he is in the least careless, and is not in the exercise of such care, he shall not recover damages. He is then said to have consented or contributed in some way to the accident by his own lack of ordinary care. And ordinary care is defined to be such care as men of ordinary sense, prudence and capacity would take under like circumstances. The law expects a man to have his wits always about him, and declares him guilty of contributory negligence whenever, by the exercise of ordinary care, he might have prevented the injury. And it makes men who are sitting in the calm atmosphere of a court room judges of whether at the time of the accident he did what a reasonably prudent man ought to have done under the exigencies of the moment. will not allow a man to take the risk of an injury and compel some one else to pay for the consequences. He must have been prudent and careful while the one who caused the injury was reckless and careless. And this rule of law is applied by the courts with great strictness. The application puts out of consideration, in discussing this subject, all cases where the acts of the employees have in any way contributed to the injury.

### RESPONDEAT SUPERIOR.

There is a well-known principle of law which makes every man liable for his own wrong-doing or breaches of contract whenever they have caused actual or legal damage. It is

four ded in natural justice, and is as well recognized and as indist utable as Kepler's Law of Areas, or the axiom of geometry that a straight line is the shortest distance between two points. And not only is every man liable for his own torts and breaches of contract, but he is liable for those of his duly authorized agent, so long as the agent acts within the stope of his authority. He is liable, to quote the words of a celebrated authority, .. for the torts, negligences and other malifeasances, or misfeasances, and omissions of duty of his servant, in the course of his employment, although the principal did not authorize it. or justify or participate in, or, indeed, know of such misconduct, or even if he forbade the acts or disapproved them." It is because he has acted through and by the hand of another. The agent has been another self, who has done the bidding of his master and been guided by his mind. The complications of life are so many and so varied, the operations of business are so complex and manifold, that most of the acts of many men are done by others for them. Corporations especially are only impersonalities, and all their acts are done by agents. But these acts are none the less the acts of their principals, none the less directed by them; and the principals are none the less responsible for them. Every hand in a cotton factory that spins a thread or tends a loom under the direction of the superintendent, is the superintendent's hand. Every hand that on a railroad drives a spike or moves a lever or a switch. according to his general orders, is the superintendent's hand. Every arm that in a quarry or a coal mine holds a drill or strikes a blow, is the arm of the superintendent, so long as it obeys his will. And the superintendent is but the mouthpiece of the corporation, or his principals. Were it otherwise, any one, by employing some one else to do his bidding. could escape the consequences of his own acts. When they were to his advant ge he would reap the profits; when they were to his disadvantage he could disclaim them and escape the lusses.

There are many acts which can be done better by the hand of another than by the hand of their author. A vast majority of the acts done and labor performed in the mechanic arts, and in general business, are better done by agents. How

many merchants are there who could sail their ships as well as the captains whom they hire? or make the goods they sell as well as the workmen they employ? How many builders could erect a staging or frame a house? How many founders could make a mould or finish the casting? How many publishers of a newspaper could set up the type or write the editorials? How many a jeweller could cut diamonds as well as the workman he employs? And they are responsible financially, morally, legally, for the acts of their agents, whether good or bad, so long as they are done within the general scope of their authority. An express company wants, perhaps, a bundle delivered in a hurry, and, in driving through the streets, one of its employees knocks down and injures a foot-passenger who is crossing the street. A banker wants to be driven home at the close of the day's business, and his coachman carelessly runs into another gentleman's carriage. The owner of a quarry wants some stone blasted out, and one of his quarrymen, while tamping the gunpowder into the drill-hole, causes an explosion which injures a passer-by. These agents are generally able to do well what they are told to do - better able than their principals. They were acting within the scope of their agency, and simply doing what they were told to do. They were not wilfully doing wrong, and, perhaps, never before had been careless. They, and through them their principals, were bound to exercise due eare always. It was a duty they owed the general public, whom they were bound to protect from harm. They have for once broken this obligation, violated the contract of safety which the law implies in every act of danger. Some one has been injured by their carelessness, and they, as well as their employers, are legally liable to make such compensation in money as a jury may award.

The reasons which are the basis of this principle of respondeat superior, making a master liable for the negligence of his servant, may be unjust and wrong, but it is too late to controvert them now. They are as firmly grounded as the foundations of justice itself. This principle is found in the law of England as early as the reign of Charles II. The first recorded reference to it is in the second volume of "Levintz's Reports," in the case of Michael v. Allestree. Black-

stone enunciates the principle on page 431 of the first volume of his Commentaries; but our ancestors might have found it among the laws of ancient Rome. Ita scripta est. written, and so it must remain, unless the legislature would overturn the corner-stone of the law of agency. long been the established law of this country," said Lord Chelmsford, in a famous case which will be hereafter referred to, "that a master is liable to third persons for any injury or damage done through the negligence or unskilfulness of a servant acting in his master's employ. The reason of this is that every act which is done by a servant in the course of his duty is regarded as done by his master's orders, and consequently is the same as if it was the master's act, according to the maxim, Qui facit per alium facit per se." And this general principle is known in the civil and common law by the title respondent superior — the master must respond.

### LIABILITY TO EMPLOYEES.

One of the outgrowths of this principle is the liability of employers for acts of their agents which have caused personal injury to their employees. The first recorded case of this kind that has been found occurred during the magistracy of Lord Holt, who was appointed Chief Justice of the King's Bench at the close of the English Revolution, by William and Mary; who held this high office for twenty-one years, during three reigns, until his death, and twice refused to accept the great seal of the Lord Chancellor. The case appears in the first of Raymond, and is thus stated: servants of a carman ran over a boy in the streets, and maimed him by negligence, and an action was brought against the master; and the plaintiff recovered. The servants of A, with his cart, ran against the cart of B, in which there was a pipe of wine, viz., sack, and overturned it, whereby the sack was spoiled and ran into the street: an action was brought against the master, and held good by Lord Holt, Chief Justice at Guildhall." If Lord Holt had sought for any other reason than his natural sense of justice as a basis for his judgment, he might have found a precedent in the rule of the Roman law which made the head of the household, the pater-familias, responsible for the negligence of

both his servant and child, and compelled him to make compensation for their negligence, or give up the wrong-doer, whether servant or child, to the person injured. Almost every principle of law has its roots in precedents which have been growing perhaps for centuries. The roots of some principles have been growing since the birth of society. The law of agency, which makes one person responsible for the authorized acts of another, is an outgrowth of the ancient relations of master and servant. In Greece, in Rome, in Judea even, the servant was the slave of his master, over whom the latter had, under some circumstances, the jus vitee et necis; the power of life and death, as well as the power of sale. And the strictness with which the master controlled his servants' acts was the reason why he was held to so strict a legal responsibility.

#### FIRST EXCEPTION TO THE PRINCIPLE.

It may perhaps be safely said that there is no recorded exception to this principle before 1837. The case of Priestly v. Fowler\* is the first variation from the principle which has been found. This was decided without any allusion to Lord Holt's decision. It was decided by Lord Abinger, who is better known as Sir James Scarlett, the ablest and most successful jury lawyer and verdict-getter in the annals of the English Bar, although in eloquence he was inferior to Lord Erskine. But, great as he was at the bar, like Erskine and some other celebrated advocates, he was not distinguished as a judge. The case is as follows: A butcher sent one of his men on a wagon which had been loaded by another employee, but loaded too heavily. The wagon broke down, and the man's thigh was broken. His Lordship decided that the butcher was not liable for the injury. The ground of the decision is not plain. It does not appear whether the wagon broke down because it was not in proper condition for the journey, or because it had been earelessly overloaded; and the opinion does not say whether the butcher is not liable because the law does not imply a contract of warranty as to the safe condition of the wagon, or because the law does not imply a contract to indemnify against the negligence of his servant.

There are several instances loosely cited by way of analogy, and with the skill which advocates possess in suggesting analogies, several of which are quite as applicable to other relations as to the relation of master and servant.

It was at this period, which was one of development of patents and of mechanic arts, and of large textile factories, that railroads began to be projected. The principal railroads of England and America were in their infancy, and needed to be fostered and encouraged. Important legal questions were arising as to the liability of corporations, and old principles of law were for the first time applied to the relations of corporations towards their creditors and employees. It was almost the beginning of the centralization of large wealth and capital in great manufacturing and mechanical operations. No man was wise enough to foresee the development which was to take place, or the vast importance which might accrue to some judicial decision made to meet the exigencies of a single comparatively unimportant case. The first case, involving the rights of employees against their employers which arose in this Commonwealth, was Farwell v. The Boston & Worcester Railroad,\* which was decided in 1842. It is this: An engine was thrown from the track and the engineer injured through the carelessness of a fellow employee in leaving the switch open. The engineer sued for damages. Charles G. Loring, a name still remembered at the Suffolk Bar, brought the suit, and contended that there was an implied stipulation in the contract of hiring between the railroad company and the engineer, "for the safety of the servant's employment, so far as the master can regulate the matter," - a contract that the railroad company would indemnify the engineer for the negligence and want of ordinary care of its employees. The only valuable authority which was cited at the argument against this contention was Priestly v. Fowler, which the plaintiff admitted would have been a controlling authority had the switchman and engineer been engaged in a similar occupation. Although they were at work for the same employer, their occupations were different, dissimilar, and in every way distinct. One tended a switch on the line of the road, the other drove a locomotive

over the road from Boston to Worcester. Not only were their duties unlike; they knew nothing of each other, nothing of each other's carefulness or personal habits. So far as any knowledge of each other or so far as being engaged in a common employment was concerned, they might as well have been employed in different cities, and by different men. The Court, however, in an elaborate opinion written by Judge Shaw, followed the English precedent. The grounds of the opinion — the ratio decidendi — will be alluded to hereafter. It is perhaps sufficient to say here, that the Chief Justice found it unnecessary, because of the plaintiff's admission, to consider this as a case where the principle known as Respondent Superior should apply. But he confined the chief ground of his opinion to this point, - that there was no "implied contract of indemnity arising out of the relation of master and servant. It would be an implied promise arising from the duty of the master, to be responsible to each person employed by him in the conduct of every branch of business where two or more persons are employed, to pay all damage occasioned by the negligence of every person employed in the same service. If such duty were established by law, like that of a common carrier, to stand to all losses of goods not caused by the act of God or of a public enemy, or that of an innkeeper to be responsible in like manner for the baggage of his guests, it would be a rule of frequent and familiar occurrence, and its existence and application, with all its qualifications and restrictions, would be settled by judicial precedent. But we are of opinion that no such rule has been established, and the authorities, so far as they go, are opposed to the principle." He then cites his authorities, one of which is Priestly v. Fowler,\* and the other Murray v. The South Carolina Railroad Company.† This case is the leading authority in favor of the new rule, and contains the ablest discussion of the subject to be found in any English or American report. 1 And because the injured and the in-

\*3 M. & W. 1. +1 MeMullan, 385.

<sup>‡</sup>This case was not published, so says an English text-book, till after Bartonshill Coal Company v. McGuire was decided, which was in 1858. But it seems this is an error; for, by referring to a volume in the library of Mr. Sidney Bartlett, it appears that the 4th of Metcalf's Reports was published as early as November 9, 1843. And it is remarkable that so able an opinion, which outlined the whole theory that pervaded the English decisions, should not have been seen, or earlier referred to as a leading authority.

juring workman, in all this class of eases, work in common for the same employer, this rule, for lack of a more descriptive title, was soon called the doctrine of common employment.

The similar case of Hayes v. The Western Railroad Corporation\* arose some years afterwards. Judge B. R. Curtis was counsel for the corporation, and Judge Fletcher, who had been counsel for the railroad in the earlier case, wrote an opinion sustaining the previous authority. The same question again arose in England in 1850, in the suit of Hutchinson v. The York, Newcastle and Berwick Railway Company. Although Priestly v. Fowler was an earlier case, this is the leading English case, properly speaking, upon this subject. Here the question was likewise decided upon the ground that there was no implied contract of indemnity between employer and employee, but an implied contract to run the ordinary risks of the service. Baron Alderson says, in his judgment: "The difficulty is as to the principle applicable to the case of several servants employed by the same master, and injury resulting to one of them from the negligence of another. In such a case, however, we are of opinion that the master is not in general responsible when he has selected persons of competent care and skill." The reason for this rule is, he says, "They have both engaged in a common service, the duties of which impose a certain risk on each of them; and, in case of negligence on the part of the others, the party injured knows that the negligence is that of his fellow-servant, and not of his master;" which seems equivalent to saying that, after being injured, he knows who injured him. knew when he engaged in the service that he was exposed to the risk of injury, not only from his own want of skill and care, but also from the want of it on the part of his fellowservant; and he must be supposed to have contracted on the terms that, as between himself and his master, he would run this risk." This is an implied contract, "a risk," he says, "which Hutchinson must be taken to have agreed to run when he entered into the defendant's service." And in a single sentence he then defines both the principle and the terms of the implied contract. "The principle is that a

servant, when he engages to serve a master, undertakes, as between himself and his master, to run all the ordinary risks of the service: and this includes the risk of negligence on the part of a fellow-servant whenever he is acting in discharge of his duty as servant of him who is common master of both." Here is the gist of this whole controversy.

On the very same day Chief Baron Pollock delivered a judgment in the case of Wigmore v. Jay,\* in which he affirmed the same principle without carrying it further, citing Priestly v. Fowler, which is the only authority cited in either of these judgments. The next year Seymour v. Maddox, † in the court of Queen's Bench, likewise affirmed the principle, and even went so far as to decide that the manager of a theatre was not liable for damages sustained by a singer from falling through a hole in the stage. v. The Eastern Counties Railway t followed soon after, in which the "risks incident to the service" were defined and extended by the decision that an employer was not liable for an accident caused by keeping an insufficient number of men for the work, because there was no implied contract with his employees that he would employ men enough to do the work. Baron Parke says: "The defendants were not bound to keep twenty servants; they are to be judges of the number. They are, indeed, bound to see that their servants are persons of proper care and skill." And Baron Alderson says: § "The jury are not to be judges of the sufficiency of the number of servants a man keeps. The plaintiff stayed in this situation three months without having an under-guard to assist him, and without making any objection." "He goes into the service," says Baron Parke, "and willingly incurs the danger." In 1854 Couch v. Steel | was decided in the Queen's Bench, which is important because it carries this doctrine to the sea, and applies it to the relation of shipowner and seaman. This case decides that a ship-owner who "so negligently fitted out and equipped his vessel that by reason thereof she was unseaworthy, and the plaintiff was thereby obliged to undergo unreasonable labor, and was

injured in his health," is not liable in damages. Lord Chief Justice Campbell adopts the above principle, and says, "It seems to me that there is no contract or duty disclosed in this count for a breach of which the defendant is liable," citing Priestly v. Fowler in support of his judgment. And Coleridge, J., added, "The plaintiff must rely on a general principle that in all such cases there is an implied contract that the vessel is seaworthy." The law of this case has been changed by a statute which compels a ship-owner to suitably fit out his ship. Seamen are wards of the State, and were taken especially under its protection, because they were notoriously careless of their lives and property; like children, easily imposed upon; and were, especially while at sea, very much at the mercy of ship-owners and their captains, and almost never in a position to make a contract upon equal terms with their employers.

It was during the next year, 1854, that Brydon v. Stewart\* was decided in the House of Lords, which laid down the rule that a master who employs workmen in occupations attended with danger is obliged to exercise due care to have the tackle and machinery he uses in a safe and suitable condition, so that his workmen shall not incur unnecessary risks. principle was made a part of the law of this Commonwealth by the leading case on this whole subject, Farwell v. Boston & Worcester Railroad Corporation, † the case before cited, in which Judge Shaw, with the invaluable assistance of Mr. Charles G. Loring and Judge Merrick, took a broad and comprehensive grasp of the whole question of employers' liability for injuries to workmen; and this, too, where it was a case almost of first impression. In Gilman v. Eastern Railroad Corporation, Judge Gray, in a single sentence, affirms the rule. It is thus seen that as manufactures and mechanic arts are developing, as workmen are being employed in a variety of new enterprises and untried occupations, it is just and necessary that the law should, for their protection, impose upon employers additional obligations of care and circum-The currents of discussion in both countries run in the same direction. Any decision rendered by the English courts always receives consideration in this country, although the compliment has not until recently, with few exceptions, been freely reciprocated.

In 1858 two important cases were decided by the House They were the cases of the Bartonshill Coal Company v. Reid,\* and the Bartonshill Coal Company v. McGuire. They were Scotch appeals, brought before the House of Lords in 1856, and under consideration for two years. Both of them were brought upon similar facts, -injuries caused to miners in hoisting them from a coal-pit, by the negligence of a fellow-workman in not stopping the engineer until he had driven the cage in which they were hoisted against the scaffolding with sufficient force to throw them out. Both overruled the unanimous judgments of the Scotch judges in favor of the plaintiffs, rendered on the ground that an employer is liable to his employee for the negligence of his authorized agent, though a fellow employee. The first affirms the doctrine already laid down, - that an employer is not liable to his employee for an injury caused by the negligence of a fellow employee. It also recognizes the rule already specified, which was first laid down in Brydon v. Stewart, † that an employer who employs workmen in dangerous occupations is bound to exercise due eare in having his tackle and machinery, his plant, in a safe and proper condition, in order that his workmen may not be exposed to unnecessary risks. And, thirdly, it seems to recognize the rule which had been already laid down in another case, Tarrant v. Webb, t as well as by the dieta of Baron Alderson in Skipp v. The Eastern Counties Railway Company, \$\xi\$ that it is the duty of the employer to exercise due care in the selection of his employees, and see that they are persons of proper care and skill, and generally competent for the work in which they are engaged. And this principle has been incorporated into the law of this Commonwealth by a line of cases, of which the leading one is Farwell v. Boston & Worcester Railroad. In Gilman v. Eastern Railroad Corporation, \*\* the Court, in an opinion by Gray, J., says, "But it is quite as well settled, both in England and America, that a master

<sup>\* 3</sup> McQueen, 266; 4 Jur. N. S. 767; 3 Mac. 300. † 13 Macq. 30. † 18 C. B. 797; 25 L. J. N. S. C. P. 263. § 9 Ex. 223; 23 L. J. Ex. 23. || 4 Met. 49. \*\* 10 Allen, 233, 238; and 13 Allen, 443.

is bound to use ordinary care in providing his structures and engines, and in selecting his servants, and is liable to any of their fellow servants for his negligence in this regard." The judgment in the first of these cases was delivered by Lord Cranworth, and was sustained by the judgments of Lord Brougham and Lord Chelmsford, in the second case. A similar case in this Commonwealth was Wood v. New Bedford Coal Co.,\* which was decided in 1876.

The ratio decidendi of Lord Cranworth, who was then Lord Chancellor, is the same as that first announced by Chief Justice Shaw in Farwell v. The Boston & Worcester Railroad,† that there was no implied contract of indemnity, but a contract to run the risks of the employment. He says, "When several workmen engage to serve a master in a common work, they know, or ought to know, the risks to which they are exposing themselves, including the risks of carelessness against which their employer can not secure them; and they must be supposed to contract with reference to such risks."

### IMPLIED CONTRACTS.

What is an implied contract? All contracts are either express or implied. They are either expressed in words, or implied by law. Whenever the parties have failed to express in words all the terms of a contract, which they both intended to express, the law supplies the deficiency. "Express contracts," says Blackstone, "are where the terms of the agreement are openly uttered and avowed at the time of the making — as to deliver an ox, or ten loads of timber, or to pay a stated price for certain goods. Implied are such as reason and justice dictate, and which, therefore, the law presumes that every man undertakes to perform. As, if I employ a person to do any business for me or perform any work, the law implies that I undertook or contracted to pay him as much as his labor deserves. If I take up wares from a tradesman without any agreement of price, the law concludes that I contracted to pay their real value." It is one of the fictions of the law, by which a promise is implied where none has been made; and it is a fiction which gained admission after no little opposition and delay. The judges were slow to

give it their approbation, because it compelled them to assist in becoming makers of law, instead of interpreters only. It was said by Chief Justice Holt, in the eleventh year of the reign of William III., "that the notion of promises in law is a metaphysical notion, for the law makes no promise but where there is one by the party;" and as late as the third year of the reign of Queen Anne, "there is no such thing as a promise in law."

Although the doctrine by which they became a part of the law is thoroughly recognized, contracts are implied only when justice, duty, or legal obligation seem to require it. But cases where this doctrine has been applied have grown up one by one, grown up as exceptions, and contrary to the spirit of the common law; and an exception has been made only when the court thought an occasion had arisen where justice required a change. This exception, when once made, has generally stood as a precedent for other judges to follow. A page or more might be filled with instances where such a precedent has been made, which was afterwards engrafted on to the body of the law. If, for instance, a principal is obliged to pay damages in consequence of the negligence of his agent, the law implies a promise by the agent to reimburse him. Or, as has been recently been held in England,\* if an agent makes a contract in the name of his principal, he impliedly contracts that he has the authority of his alleged principal; and, if he has not, that he will take the contract upon himself.

### GENERAL LAWS AND EXCEPTIONS.

Such exceptions have been carefully watched and guarded against by the wisest and most prudent judges. They are like exceptions to the general principle that there must be a privity of contract between the plaintiff and defendant, in order to render the defendant liable to an action by the defendant in the contract. To this general principle there had gradually grown up in this Commonwealth various exceptions, to which the court, in a celebrated decision by Judge Metcalf,† found it necessary to put an end, by col-

<sup>\*</sup> Wright v. Follen, 7 El. & Bl. 301, and 8 El. & Bl. 647.

<sup>†</sup> Mullen v. Whipple, 1 Gray, 317.

lecting and reducing the cases to three classes, and declining to allow the general principle to be further encroached upon. A general rule may sometimes work injustice. By the very terms of the definition, it is made for the generality of cases. If it does not work injustice in the majority of cases, it is about all the law can pretend to do. Laws are made for the benefit of men in the mass, and cannot be made for individual cases. A great many complaints that the law sometimes works injustice would be found unjust, if the person aggrieved would consider that, in the very nature of things, general laws can only cover the majority of cases. It is better that the law be stable and certain than vacillating and unreliable. If exceptions must be made, it is better for them to be as few as possible, unless they also form a class of cases. Legislation for individual cases is burdensome, and wrong in theory. In the very nature of government, a few must suffer wrong that justice may prevail for the majority. In a community where every man is resolved to have exact justice for himself, every man becomes a law unto himself. Anarchy must follow, or society will return to barbarism. In a well-governed society, which is thought to be the happiest social condition, every man must sacrifice something of his preferences, something of his individual rights, for the sake of the general welfare. In such a community as many general laws will be made as general welfare requires, while exceptions will be as rare as possible.

### WHAT IS THE CONTRACT?

Accepting for the present, for the sake of the argument, the theory that the law implies that the employee makes a contract with his employer, the question at once arises. What is the contract? It is a contract, it is said in the decisions quoted, to run the risk of personal injury from the negligence of a fellow-employee. Now there is, it will be remembered, a fundamental principle of law, that there can be no contract without a meeting of minds, — no contract unless the parties mutually understand its terms, and mutually assent to them. When the contract is expressed, there is an actual assent; when it is implied, the assent is implied by law. Neither can there be an assent unless the

parties know to what they are assenting. It is, therefore, necessary for each party to have in mind, at the time of making the contract, the terms to which he assents. When the contract is implied, the law implies that each, at the time it was made, had its terms in his mind. Whether he had or not is a question of fact, and a question of fact based upon the ordinary experience of mankind. It is said that because workmen, when making contracts of employment, ordinarily have in mind the fact that they are to run this risk of injury from the negligence of fellow-workmen, the law should imply such a fact. This is a fact, it is said, of common experience, such a one as properly comes within the province of a jury.

With all deference to the opinions of the learned judges who declare this to be a fact of common experience, may it not still be questioned whether workmen, when engaging work, ordinarily have this fact in their minds? The law, it is true, is at present settled. But should the subject come before the legislature, it ought again to be argued upon its original merits. The same arguments should again be analyzed. The same facts which were made by the judges the basis of their opinions should again be discussed. The whole subject should be reconsidered as if it were a new question,—a question which the legislature were called upon to consider for the first time. Otherwise they would not come to a view of the subject with eyes open to the admission of all light, but influenced, perhaps, by the opinions of others.

Is there not room for grave doubt whether workmen, when making their contracts, actually consider their prospective danger of receiving personal injury? Is there not room to doubt whether their employers at such a time think of the question of liability, or ask themselves where the responsibility for damages rests should an accident occur? whether the employee runs his own risk, or is guaranteed against injury? This is a question to be decided by the common experience of ordinary men, which is the test the wisdom of centuries has established for the decision of questions of fact. Questions of fact have been left to juries, because it was thought that men familiar with business and

daily life would decide more justly than judges. Occasional flurries of excitement occur, when confidence is shaken in juries, but the great weight of public and judicial reliance upon the justice of their verdiets remains unshaken. If the common experience of ordinary men declares that the danger of injury is seldom thought of at the time of making such contracts, then the fact, which the judges have assumed as the basis of their opinions, does not exist. If, moreover, common experience declares further that workmen are not expected to run their own risks, but to look to their employers for protection, the fact is reversed, the theory falls to the ground together with the hypothesis upon which it rests, and the law should be reversed in favor of the workmen. This is the gist of the question, as presented in these opinions; and there is on both sides abundant opportunity for argument.

Were it not put upon the ground of an implied contract, but upon that of an actual contract unexpressed, a contract which could be proved in evidence by custom and usage, it would be another question based upon the same hypothesis, to be answered by a knowledge of the same fact. It would be in the end the same question, and would require the same It would depend upon whether common experience declares that both workman and employer, at the time the contract to work is made, ordinarily expect the workman to take the risk, or the employer to protect him. remembered that the employer is liable to every other third person for the negligence of his servant, is liable, for instance to a passenger for the negligence of an engineer in running his train, it would seem as though common experience would imply a like contract of indemnity with another servant, a brakeman, for instance, who is likewise a third person. Why should not the law create a similar contract in two cases so similar?

### JUDGE-MADE LAW AND PUBLIC POLICY.

It is the province of the legislature to make law, and the province of the judiciary to interpret it. Where one class of men have had for centuries the right to declare what the law is, and have been respected for their character and held in honor for their authority, it would not be strange if

sometimes they had overstepped the boundaries of their province. Judges, like other men, are human; and the love of power, with the pleasure of using it, is one of the most natural as well as one of the strongest passions of the mind. For centuries they have administered justice, have arbitrated between their fellow-men, and been the tribunal of last appeal. From their judgment, when a court of last resort, there has been no appeal except by open rebellion. is no wonder that they have made law sometimes, usurping the exclusive privilege of a co-ordinate branch of the government. It is no wonder that, with the growth of time, new law has grown up, and new precedents have been engrafted upon old principles misapplied; but it is never pretended that judges have the right to make law; never pretended that they have the right to invent a principle; nor can they render a decision contrary to a statute. It is seldom claimed that they can change the law as it has been laid down before their time by a superior or a co-ordinate court. But they may apply an admitted principle to a new state of facts. They may decide upon a different set of circumstances. New combinations of fact are constantly arising, and in applying to these facts a recognized principle, judges are sometimes obliged to establish new precedents. In doing this they are making new law. This is a part of their duty, and as necessary as justice itself.

Decisions are sometimes made because public policy demands it. Public policy is a general term, almost undefinable. It includes the policy of the State, and is always in harmony with good government and good morals. It is always in harmony with the genius and spirit of our laws and institutions, as they in turn are mutually in harmony with it. This is a principle used for various purposes. It is used sometimes to prevent the passage of a law, sometimes to prevent the setting up of a will. When, for instance, Daniel Webster wanted to break Stephen Girard's will, because it refused clergymen admission within the college walls, and encouraged atheism, he said it was a will made contrary to public policy. When, again, he wished to prevent the great steamboat monopoly from having, under an act of the legislature, the exclusive right to navigate the Hudson River, he argued that

such legislation was against public policy, and unconstitutional. When the anti-slavery leaders in the Senate wanted to prevent the spread of slavery to the Territories, they declared its extension to be against the public policy of the country. When Rufus Choate, in the Constitutional Convention of 1852, opposed the election of the judiciary for a term of years, he argued that the public policy of the State demanded that judges should have a life tenure, conditional upon good behavior.

These latter instances are the most common uses to which the doctrine is applied. It is the province of the legislature to decide what is or is not against public policy; and the legislature is usually jealous of any encroachment from this direction upon its ancient rights and privileges. to imply a contract is exercised by virtue of this doctrine of public policy. Certain contracts are implied by the courts, because they are in harmony with public policy. other contracts are not implied. In the former instance the judges make a contract for the parties where they have failed to make one for themselves. They can by this means even defeat the real intention of the contracting parties. power is exercised by virtue of the assumed rights to declare what is public policy, and to make a contract in accordance with this declaration. These certainly are extraordinary powers, which should be exercised with great circumspection, and jealously and scrupulously watched by the legislative branch of the government.

#### COMMON EMPLOYMENT.

The term common employment was early used to designate the employment of two or more workmen by one master. As a defence to actions for personal damages it was first applied to two persons, the person injured, and the person doing the injury, employed in a similar occupation. It was not, however, an appropriate term, because it did not suggest to the mind the principle which was the basis of this defence, but, instead, an example of the principle. It did not suggest that there was no implied contract of indemnity, but merely that both workmen were engaged to work for the same master.

As soon as the rule became recognized law in both England and America, the courts were called upon to define common employment, and say what classes of cases the term included. Having established the rule, they were asked to apply it, and say whether it should receive a wide or a narrow application. As case after case arose, they were asked to decide whether it came under the rule; whether in general the term should include only those employees who worked side by side in a similar occupation, as, for instance, masons building a wall together, carpenters erecting a staging, weavers tending adjacent looms; or whether it should have a wider scope, and embrace all employees who were hired by the same person, as, for illustration, all the hands in a factory, or all the employees of a railroad corporation. These were the limits of the application of the rule.

Between the two extremes there were various degrees where the rule might be held to include occupations more or less dissimilar. The chief question which embarrassed the courts was whether, as in the case where the rule was first announced, it should include only persons engaged in similar occupations, or should extend to any and every occupation, however dissimilar. Some courts gave it the wider, others the narrower, application. Some courts varied in their applications of the rule, and the same courts sometimes varied as new judges took the seats of their predecessors. No court attempted to actually define the term. No court attempted much more than to say that the particular case before it was one where common employment ought to be a defence to the action. Probably the term cannot be accurately defined, because it is impossible to auticipate the various kinds of employment, with their varying degrees of dissimilarity, which may arise. Several eminent authorities have declared it undefinable.

#### Application of the Rule.

If the rule of common employment had been restricted to persons at work side by side in a similar occupation, having a personal knowledge of each other's proficiency and habits of carefulness, it would not have been complained of as unjust. It might have been called a variation from a longestablished principle; and therefore wrong in theory; but it would have been so restricted in its application that it would not have been to employees a cause of severe injustice. Without great injustice it might have been made still easier for employers by excepting domestic and menial servants, such as coachmen and house servants. It is the wide extension of the rule that has done the wrong. Year by year, as case after case arose, and, through the ingenuity and persuasion of corporation counsel one court followed the example of another, the rule of common employment was gradually extended. The tendency has been of late to give it the widest extension, and include within its operation every employee who, either directly or indirectly, is paid by the same person or corporation, that is, from the same till.

#### WHO ARE FELLOW-EMPLOYEES?

An employee who in legal phrase is called a servant, is any person, male or female, minor or of full age, paid or unpaid, who works for another with his knowledge and consent. In the earliest case, Priestly v. Fowler,\* which was decided in 1837, two men at work for a butcher, one of whom was injured while they were riding together in his van, were declared to be fellow-employees. Here was a similar occupation, and they had as full knowledge of each other's care and judgment in loading the van as men can generally have. In the next case, Farwell v. The Boston & Worcester Railroad, $\dagger$  which was decided in 1842, and in Hayes v. The Western Railroad, t decided in 1849, an engineer and a switchman, and two brakemen, were in the respective cases declared fellow-employees. In Hutchinson v. The York, Newcastle and Berwick Railway Company, § decided in 1850, and in Skipp v. The Eastern Counties Railway Company, the facts were similar to the preceding. In Albro v. The Agawam Canal, | decided in 1850, the rule was extended, and an operative and his superintendent were declared within the rule. In Wiggett v. Fox,\*\* decided in 1856, the rule of common employment was still further extended, and said to apply to an employee of a sub-contractor, whose negli-

<sup>\* 3</sup> M. & W. 1. † 4 Met. 49. † 3 Cush. 270. § 5 Ex. 343. | 6 Cush. 75. \*\* 11 Ex. 832.

gence caused injury to the defendant's servant, and who was hired to do work by the piece. The wages of the employee were paid by the defendant, but he worked under the direction of the sub-contractor. The rule was followed in this Commonwealth in Johnson v. Boston,\* decided in 1875, where one Johnson, who was injured by the caving in of a sewer, was under the "direct charge and management" of a foreman at work for the city, and under the "general supervision of the defendant's superintendent of sewers," and therefore under the general direction and control of the city, whose agent he was. In Gilshannon v. The Stony Brook Railroad, † a common laborer riding to his work gratuitously on the defendant's gravel-train, and the conductor of the train, through whose negligence he was injured, were declared fellow-employees. In Brown v. Maxwell,‡ a workman and his foreman, whose orders the former was bound to obey, and in Sherman v. the Rochester & Syracuse Railroad Company. a superintendent and an employee bound to obey the orders of the former, were called fellowemployees by the courts of New York.

Perhaps it is not necessary to specify further cases so particularly: A hod-carrier, and the carpenter who carelessly built the staging which fell in and injured him; a baggage-master, and a draw-tender; a brakeman, and a gate-tender; a factory girl, and the superintendent who gave the very order that caused her death; a chief engineer, and the third engineer on board a steamer; a painter at work on an engine-shed, and a freight-handler who upset the ladder on which he was standing: a miner, and a workman employed by a sub-contracting engine-builder; the servant of a brewer, and a friend who gratuitously made the plans for a malt-bin, which fell in and injured the servant; a miner, and an overseer whose carelessness, while at work four miles away, caused an explosion, - have been adjudged by the courts fellow-employees. It will be seen by these decisions that the essence of common employment is a common employer and payment from a common fund.

<sup>\* 118</sup> M. 114. † 10 Cush. 228. ‡ 6 Hill, 592. § 17 N. Y. 153. || In Davis r. The Central Vermont Railroad, ithas been recently held, by the Supreme Court of Vermont, that the master-builder, under whose superintendence a culvert was so negligently built that it fell in, is not a có-laborer with an ordinary employee who was injured thereby.

The strictness with which the law of fellow-servant, by means of legal refinings, has been applied, and the acuteness which has been shown in discovering a relationship between employees, is worthy of notice. The legal mind has expended, under the golden patronage of large corporations, its scholastic subtlety in extending the doctrine of common employment, until a superintendent entrusted with the entire control of the business of a large corporation, with absolute power to select and discharge his assistants, to hire or discharge fully and freely every man of the two or three thousand, perhaps, who are under him, is the fellow-servant of the boy who sweeps an office, tends a loom, couples a car, or does any service, however menial. Because this doctrine was born in this Commonwealth, and has received here the tenderest care and widest development, it is sometimes called in this country the "Massachusetts doctrine." An acknowledged authority\* thinks "our courts have had a tendency to narrow the remedies for negligence by technical and unsound decisions, and especially to favor corporations at the expense of servants. If the Massachusetts doctrine should be adopted, it would afford complete immunity to a large class of employers, such as railroad companies, owners of large factories, foundries, mines, etc., who are accustomed, and indeed often compelled, to intrust the selection of almost all their servants to one or more superintendents. It would be almost impossible to prove that a superintendent had a reputation for selecting incapable subordinates, and that his employer was aware of it: yet, upon the theory which holds a general superintendent to be only a fellow-servant with those whom he employs, such proof would be necessary in order to maintain an action by one of the servants against the common employer, on account of the negligence of another servant."

Wilson v. Merry† is the leading English authority upon this subject. It is a case which arose in Scotland, and was there decided in favor of the plaintiff. The injury was produced by an explosion, caused by the negligence of an engineer employed by the defendants to sink a shaft in a coalmine. Wilson did not know the engineer, had never seen

<sup>\*</sup> Shearman and Redfield on Negligence, sect. 102. † L. R. 1, p. 326.

him, and had no knowledge of his capacity for the work entrusted to him. The engineer was generally competent for the responsibility he had undertaken, but was so specially incompetent in this instance, that fire-damp was allowed to accumulate and cause an explosion. The case was heard in the House of Lords in 1868, and the decision of the Scotch courts overruled. The Lord Chancellor (Lord Cairns) said it was not a question of common employment, but (returning to the ratio decidendi of the earlier cases) a question whether there was an implied contract of liability for a servant's negligence.

This decision checked the practice, growing up in the English and Scotch courts, of discriminating between the various kinds of common employment, and returned to the principle that it was purely a question of contract, as had been laid down in Farwell v. The Boston & Worcester Railroad,\* decided sixteen years before, and in Hutchinson v. The York, Newcastle and Berwick Railroad,† decided in 1850. It rejected the view that there were various grades of superior workmen, whose directions their inferiors were bound to obey: that, because their superiors were the authorized agents of their employers, their employers should be responsible for their acts. By declining to consider the various grades of similar occupations, it virtually re-asserted the wide use and construction by the English courts of the term common employment, by maintaining, in the words of Lord Cranworth, "that workmen do not cease to be fellow-workmen because they are not equal in point of authority." It furthermore destroyed the theory of the Scotch judges that whether they were fellow-workmen was a question of fact for a jury.

The Scotch judges, mindful of the injustice which they thought an indiscriminate application of the English rule would accomplish, decided that there was an important question of fact for a jury to determine. They declined to say that, as matter of law, the person who suffered the injury, and the person who caused it, were not fellowemployees, as had been decided in 1863, in the similar case of Somerville v. Gray.‡ They said that as there was, upon

the evidence, a reasonable doubt what relations of employment existed between them,—a doubt whether an engineer who for a handsome compensation planned the work, leaving the general and special details of the execution to foremen and subordinates, was a fellow-workman with an ordinary laborer. There was an important question of fact for a jury to determine. It made no difference if the question was whether there was an implied contract between the injured servant and his employer. It was still a question of fact.

This would seem to be a just and legal solution of the difficulty. It would relieve the courts of the charge of trespassing upon the province of a jury.

It may be thought unwise for the legislature to allow juries to exercise this right. It may be said that the interests of employers would suffer, if, upon any pretence or claim of right, actions for personal injuries caused by fellowemployees could be maintained against them, because it would encourage lawsnits. If the exercise of such a right would promote litigation, - and no doubt it would, - it is no argument against the granting of the right. rights remain uncreated, through fear of their enforcement? If so, all courts should be abolished, or all rights should be annulled. The State is bound to protect its citizens, and provide the means of enforcing their rights. Otherwise it is a government on paper, without power, and not entitled to respect. To hesitate to confer a right, lest its exercise may annoy the wrong-doer, is unjust; and no State can ever afford to be unjust. Whatever is morally right should never be politically wrong. Every civil right has its remedy, or the right is worthless. It carries with it the right to be enforced by some appropriate action at law. The same reason which would refuse to confer a right lest it should be enforced by a suit at law, would justify the abrogation of every right that now exists.

#### SUMMARY OF THE LAW.

The law, as already explained, bearing upon this question of liability, may be stated in a compendious form by the following propositions:—

1st. A person is liable to pay compensation in damages

for a personal injury done to another by his own wrongful act, neglect or default.

- 2d. A master is liable to pay compensation in damages for a personal injury done to another person by the wrongful act, neglect or default of his servant, while engaged in the ordinary course of his employment.
- 3d. A master is liable to pay compensation in damages for a personal injury done to another person by the wrongful act, neglect or default of his servant, under the master's personal supervision and direction.
- 4th. A master is *not* liable to pay compensation in damages for a personal injury done to his own servant by the wrongful act, neglect or default of another servant, acting within the ordinary course of his employment,
- (a.) Unless he has neglected to use due diligence in the selection of a competent and trusty servant, or unless, upon learning that the servant was incompetent, the master neglected for an unreasonable time to discharge him:
- (b.) Unless he has neglected to use due care in selecting and furnishing suitable materials, implements, tools, machinery or plant to perform the service in which the servant who caused the injury was engaged: or unless he neglected to use due care in keeping in proper condition suitable means to perform the service in which the servant was employed.

The master's liability is not changed simply by the fact that the servant who caused the injury and the servant who was injured were engaged in a common employment.

Common employment may be said to include every servant who is hired or paid, directly or indirectly, by the same master.

The master's liability is not changed because both servants were engaged in different grades of a common employment.

Neither is it changed because the injured servant was acting at the time of the injury in strict obedience to the orders of a superior servant, a superintendent or foreman, and was injured in consequence of his obedience.

Neither is it changed because the servant who caused the injury was employed by a sub-contractor, if both were under the general direction of a superior servant of the master.

A servant or employee is liable to pay compensation in

damages for a personal injury done to another servant by his own wrongful act, neglect, or default.

A servant or employee is bound to reimburse his master or employer for damages sustained in consequence of his wrongful act, neglect, or default.

But a servant or employee who has performed his work under the eye and immediate direction of his employer, is his agent, responsible (if to any one) to his master or employer only, not to the person injured.

While the master is not liable under any contract of warranty that the materials, machinery, tools, implements, and plant are free from defects, he is liable for injury caused by any secret defects known to himself, and when unknown to the workman, not disclosed to him.

He is also liable for neglect to exercise due care in carrying on his work or business under a safe and proper system or code of regulations.

And liable for neglect to conform to any statute regulations made by the legislature for the safe conduct or management of his machinery.

To any neglect or breach of these liabilities which the law imposes, the servant may by word or act assent, and thereby excuse the master from liability to him for personal damages.

# LAW OF OTHER COUNTRIES.

It may be interesting in this connection to know whether the law of other States and countries conforms to the law of this Commonwealth in excluding an employer from liability for a personal injury to an employee, caused by the negligence of a fellow-employee.

#### The Scotch Law.

In 1680 the earliest Scotch case arose in which the rights of master and servant were adjudicated. But the first which decided the liability of a master for his servant's tort was Dalrymple v. M'Gill,\* in 1804, where it was held that a master was not liable for the act of his servant in cruelly beating another's horse, because it did not appear that he approved or had knowledge of the wrong. In 1813, in

Linwood v. Hathorn,\* the master was held liable for the act of his servant, without his knowledge or consent, in felling a tree with so little care as to cause the death of the plaintiff's intestate, who was passing. This judgment was sustained on appeal to the House of Lords. This tendency to hold the master to a strict liability for the acts of his servant was followed in Hill v. Merricks, † decided the same year, where he was held liable for the deliberate act of his servant in cutting down, without his master's authority, the trees of a bordering estate. So strict an obedience was exacted by masters at that time, that it was perhaps thought unwise to make it possible for them to escape liability by denying, after the injury had happened, that they had conferred any authority.

Sword v. Cameron ‡ is the leading case. It was decided in 1839, the year after Priestly v. Fowler, § the leading English case, and declined to follow its authority. It was an action to recover damages from the owner of a quarry, because one of his quarrymen, while carelessly blasting a rock, had injured a fellow-workman. The court unanimously held the employer responsible for the culpable negligence and rashness of his workman. The next case, which arose in 1852, is Dixon v. Rankin, where the master was held liable for an accident in a coal-pit; and the court, after reviewing Priestly v. Fowler, unanimously followed the rule of Sword v. Cameron. The ratio decidendi of the case is thus laid down by the Lord Justice Clerk:—

"The law of Scotland as to the contract of service in regard to such matters as are here raised is perfectly fixed, and admits of no doubt whatever. The master's primary obligation in every contract of service in which his workmen are employed in a hazardous and dangerous occupation for his interest and profit, is to provide for and attend to the safety of the men. That is his first and binding obligation; I should say paramount even to that of paying for their labor. This obligation includes the duty of furnishing good and sufficient machinery and apparatus to enable them, with safety to their lives, to perform the work which they are employed in for his profit, and to keep the same in reasonable and good condition; and the more rude and cheap the machinery, and the more liable on that account to cause injury, without great care, control, and superintendence in the working of it, the greater the obligation to make up for its defects by the attention necessary to prevent

<sup>\*</sup> Shaw's Scotch App. 20. † Hume, 299. ‡1 S. 493. § 3 M. and W. 1.

such eausing injury. In this obligation is equally included - as he cannot do everything himself - the duty to have all acts by others whom he employs done properly and carefully in order to avoid risk. The obligation to provide for the safety of the lives of his servants by fit machinery is not greater or more inherent in the contract than the obligation to provide for their safety from the acts done by others whom he also employs. The other servants are employed by him to do acts which, of course, he cannot do himself; but they are acting for him, and instead of himself, as his hands. For their careful and cautions attention to duty, for their neglect of precautions, by which danger to life may be caused, he is just as much responsible as for such misconduct on his own part, if he were actually working or present; and this particularly holds to the person he entrusts with the direction and control over any of his workmen, and who represents him in such a matter. The servant, then, in the contract of service in Scotland, undertakes no risks from the dangers eaused by other workmen from want of care, attention, prudence and skill which the attention and presence of the master or others acting for him, might have prevented. His master is bound to him in obligations which are to protect him from such dangers. principle of the contract in England being different, of course different results follow."

In Gray v. Brassey\* the same doctrine was emphasized, and the judges again declined to follow the rule of Priestly v. Fowler till they had been overruled by the House of Lords. The Lord President said that the master was liable for his own negligence and the negligence of his authorized servants; and Lord Cunningham, who expressed his opinion with most vigor and positiveness, said, —

"Although our reports for many years show that masters have been held liable to all third parties (without excepting fellow-servants) suffering from the negligence and unskilfulness of other servants hired by the employer, followed up by the late case of Rankin v. Dixon, in the Second Division, the books hardly show the extent of the understanding in Scotland, as it is believed there is no man of common intelligence and experience in our affairs who entertains a different opinion. Many industrious people may have relied on that security; and at any rate, when servants in this country have suffered severe injury from the fault of another workman hired by the master, we are not entitled suddenly to abrogate the responsibility of the latter, existing at the date of their em-The law of Scotland on this point has been long established and acted on, while this question is new in England, arising merely under an act recently passed; and I must, with perfect deference, remark that the reasons assigned in the English cases for the distinction urged by the defender, do not appear to be altogether satisfactory or reasonable."

<sup>\* 15</sup> Court of Sessions Cases, 135.

Five other cases followed in the same line, — Baird v. Addie,\* Brownlie v. Tennant,\* O'Byrne v. Burn,\* Hill v. Caledonian Railway,\* and Reid v. Bartonshill Coal Company, already referred to, and which, upon appeal to the House of Lords, was overruled. What had been declared law by twenty-five judges was changed by this judgment, and the law of both countries was made the same.

#### The Irish Law.

The Irish decisions, unlike the Scotch, follow the precedent of Priestly v. Fowler. The question was first raised in 1858, in M'Enery v. Waterford and Kilkenny Railway,† where the rule was affirmed; and all the Irish decisions uniformly accept it.

# The Law of France.

This question arose in England, Scotland, and France about the same time. While the first English case was in 1837, and the first Scotch case in 1839, the first French case was in 1836. During the days of feudalism, and until the revolution of 1789, the authority exercised by the nobleman over his vassal was so great that the question would not be expected to have arisen. The development, in its various phases, of the law of master and servant, was gradual in France, as in the other countries, following likewise much the same course as the Roman law had followed. Pothier, in the "Traité des Obligations," by Dupui, page 278, says that the person who appointed another to perform a function must answer for the injury caused by the agent in exercising the power with which he has been delegated; and if the agent was appointed by one or more persons, they are all liable, without exception, in solido. But should the agent, in a matter not connected with the exercise of the function, ill-treat or rob any one, the principle would not be liable. Nothing is said by him as to the liability of a master to his servant for the negligence of a fellow-servant, because the law had probably not reached in his day that stage of development.

The case which arose in 1836 was begun in the court at

<sup>\* 16</sup> Court of Sessions Cases, 490, 998, 1025, 569.

<sup>† 8</sup> Ir. C., L. R. 312.

Lyons. It was an action against a master to recover damages to a workman, caused by the negligence of a fellowworkman in loading a cargo; and the master was not held lia-A similiar decision was rendered by the local Court of Toulouse on the 26th of June, 1839, in another case, where a workman was injured through the negligence of a fellowworkman, by the glancing of a knife, while they were lopping bushes. The ground of the decision was that the servant was paid by the wages he received, for taking the risks of the employment. (See Gilbert's edition [1855] of "Les Codes Annotés de Sirey.") But this case was taken on appeal to the Cour de Cassation, where this decision was reversed on the 28th of June, 1841. The gist of the decision, as found in Dalloz's "Jurisprudence Générale du Royaume,"\* is as follows: "The master is liable for the injury which one of his servants or workmen has caused by negligence to another servant or workman in a work which they were charged to carry out in common. The wages agreed upon between the servant and his master cannot exempt the latter from his liability towards the party injured."

Both of the cases were decided upon a construction of Article 1384 of the Civil Code. The sections of the code which bear upon this subject are as follows:—

"1382. Tout fait quelconque de l'homme qui cause à autrui un dommage oblige celui par la faute duquel il est arrivé à la reparer.

"1383. Chacun est responsable du dommage qu'il a causé non seulement par son fait, mais encore par sa négligence ou par son imprudence.

"1384. On est responsable non seulement du dommage que l'on cause par son propre fait, mais encore de celui qui est causé par le fait des personnes dont on doit répondre ou des choses que l'on a sous sa garde. Le père, et la mère après le décès du mari, sont responsable du dommages cause par leurs enfants mineurs habitant avec eux. Les maîtres et les commettants, du dommage causé par leurs domestiques et préposés dans le fonctions auxquelles ils les ont employés.

"Les instituteurs et les artisans, du dommage causé par les élèves et apprentis pendant le temps qu'il sont sous leur surveillance.

"La responsibilité ci-dessus a lieu à moins que les père et mère, instituteurs et artisans n'éprouvent qu'ils n'ont pu empêcher le fait qui donne lien à cette responsabilité.

"1382. Every act of a man, of whatsoever nature, which causes injury to another, obliges him through whose fault it happened to repair the damage.

"1383. Every one is responsible for the injury he has caused, not only by his own act, but by his negligence or imprudence.

"1384. A person is liable not only for the injury he causes by his own act, but also for that which is caused by the acts of others for whom he is answerable, as well as for any injury to property under his charge.

"The father, and the mother after the death of her husband, are responsible for any damage caused by their minor children who live with them.

"Masters and employers are responsible for any injury caused by their servants or employees in performing the duties in which they have been employed.

"Teachers and artisans are responsible for any injury done by pupils or apprentices while under their care.

"The above responsibility attaches, unless the father or mother, teacher or artisan, proves that he could not prevent the act which created the responsibility."

Another construction, and an English construction of section 1384, was given by the judicial committee of the Privy Council, on appeal from the Mauritius, which is under the control of French law, in the case of Scrandat v. Saisse.\* This in effect decides that the master (foreman or overseer) is responsible for the acts of his servant done while acting under the orders, directions, and surveillance of his master (sous les ordres, sous la direction et la surveillance du commettant); which is equivalent to saying, as the English law says, done while acting within the scope of his employment. It is thus seen that the Civil Code holds the employer liable for the negligence of an employee to a fellow-employee.

# The Law of Italy.

The law of Italy is contained in Article No. 1153 of the Italian Code, which was modelled upon the French code; and the portion of it which relates to this subject is almost a literal translation of the French.

### The Law of Prussia.

The Roman Law has been called the Common Law of Prussia. There has been no complete codification of the Laws, but from Holtzendorff's Encyclopædia, an authoritative work, it appears that the principal or employer is liable,—

- 1. Where he has committed or directed a wrongful act.
- 2. Where he should have done the work himself.
- 3. Where he has not used due care in the selection or supervision of his agent or employee.

Exceptions to these rules make the principal liable (1) for what is called the contractual fault of his agent; (2) make the occupier of a room liable for an injury caused by throwing out anything; (3) make innkeepers and shipowners insurers of property intrusted to them. The employer is, in general, liable only for negligence in selecting and supervising his servant.

But, to relieve the hardship of this rule, owners of railroads, mines, quarries, pits, factories, are made liable, in certain cases, for the negligence of employees. The following is the substance of the law:—

Article 1 is as follows: "Where, in the course of the working of a railway, a man is killed or suffers personal injury, the undertaker is liable for the damage thereby caused, so far as he does not prove that the accident was caused by vis major, or by the default of the person killed or injured himself." Article 2 is: "Where, in the case of a mine, a quarry, a pit, or a factory, the agent or the representative, or person employed to conduct or overlook the work, or the workman through his default in carrying out the work, has caused the death or the personal injury of any man, the owner is liable for the damage thereby caused." Article 3 regulates the measure of damage. Article 5 provides that the undertaker or owner referred to in Articles 1 and 2 may not exclude or limit the application of the rules contained in the articles to their advantage, by means of a contract; that is to say, by means of a special agreement, and that contracts in contravention of this article are to have no legal effect; i.e., railway companies, mining companies, factory owners, owners of quarries, etc., may not contract themselves out of the liability imposed by the law.

#### LAW OF THE STATES AND TERRITORIES.

A careful examination of the law of the States and Territories shows that the rule of non-liability universally prevails, except where it has been modified by local statutes. With the exception of Rhode Island, recent legislation changes the rule only as it affects the liability of railroads.

The following States and Territories have recognized the need of some change in the law:—

California. — See Codes and Statutes of California, 6971, sect. 1971; modified, however, by 6970, sect. 1970, to such an extent as to make the change of little importance.

Dakota. — See Revised Code of 1877, p. 396, Article 2, which is precisely the same as the law of California, and seems to have been copied *verbatim* from the statutes of the latter State.

Georgia.—The old law is completely changed in this State, so far as liability of railroads is concerned. The meaning of the statute is unmistakable; it reads as follows, viz.,—Code of 1873, p. 521, 3036 (2981),—"Injury by co-employee. If the person injured is himself an employee of the company, and the damage was caused by another employee, and without fault or negligence on the part of the person injured, his employment by the company shall be no bar to the recovery." The old law is laid down in 15 Ga. 349; 30 Ga. 146. The new law was enacted in 1855–56.

Iowa. — The law of this State is equally explicit in affording a remedy in like eases. Revised Code of 1880, vol. 1, p. 342, at sect. 1307, reads as follows: "Every corporation operating a railway shall be liable for all damages sustained by any person, including employees of such corporation, in consequence of the neglect of agents, or by any mismanagement of the engineers or other employees of the corporation, and in consequence of the wilful wrongs, whether of commission or omission, of such agents, engineers or other employees, when such wrongs are in any manner connected with the use and operation of any railway on or about which they shall be employed; and no contract which restricts such liability shall be legal or binding."

The note to this section is as follows, viz.: "Under the statute, prior to the passage of chap. 169, laws of 1862, it was held, in harmony with the consent of common law authority, that the principal is not liable for damages sustained by an employee for the negligence of a coemployee in the same general service; and that the 14th section of the act, entitled An Act to grant railroad companies the right of way, approved Jan. 18, 1853, did not change the general rule on the subject." (Sullivan v. The M. & M. R. Co., 11 Iowa, 421.) After the act of 1862 took effect,

it was held that while the 7th section thereof gave an employee of a railroad company a right to recover for injuries caused by the negligence of a co-employee, the liability was nevertheless measured by a different standard and rule, as to negligence, from what it is in case of injuries to passengers. While extraordinary care and caution are required with respect to passengers, ordinary care only is due to the employee." (Hunt v. The C. & N. W. Ry Co., 26 Ia. 363; Wright, J., dissenting, and holding that under the statute the same rule applied to both. See a long list of cases in support of the new doctrine in the same note; viz., Revised Code of Iowa, 1880, vol. 1, pp. 343, 344, 345 and 346.)

Kansas. — (See Revised Laws of Kansas, 1879, p. 784, chap. 84, sect. 4914; taken from the Statutes of 1876, p. 869, sect. 4604.) The following law was passed in 1874, chap. 93, sect. 1. It took effect March 4, 1874, viz.: "Every railroad company, organized or doing business in this State, shall be liable for all damages done to any employee of such company, in consequence of any negligence of its agents, or by any mismanagement of its engineers or other employees, to any person sustaining such damage." The preceding section, 4603, while not relating to the question of damages done to an employee, is yet worth quoting, as showing the extreme caution which is required of such corporations in Kansas. It is as follows (4603, p. 869, vol. 2, Kansas Statutes): "That railroads in this State shall be liable for all damages done to person or property, when done in consequence of any neglect on the part of the railroad companies." (L. 1870, chap. 93, sect. 1.) This section has changed the law in reference to the liability of railroad companies for injuries done by their trains to cattle on the track. action for such injuries it is not error to instruct the jury that the company must exercise ordinary care, and is responsible for ordinary neglect. (St. Jos. & D. Ry Co. v. Grover, 11 Kansas, 302.) This section applies only where a railway company, as a company, has been negligent; and does not apply to negligence between co-employees of a railroad company. (Kas. P. R'y Co. v. Salmon 11 Kas. 93.) The case, just cited, Kas. P. Ry Co. v. Salmon, was decided in 1873. It was, no doubt, owing to the hardship felt in this case, that the law was changed in the following year. The jury, in the lower court, had given a verdict for \$7,500 in favor of the plaintiff, for personal injuries resulting in the death of her husband; and a new trial was refused. The case was then taken up on error, and decided against the plaintiff; and the law was changed, as before stated, the following year.

Mississippi. — See Revised Code of 1880, p. 309, sect. 1054: "Every railroad company shall be liable for all damages which may be sustained by any person in consequence of the neglect or mismanagement of any of their agents, engineers or clerks, or for the mismanagement of their engines; but for injury to any passenger upon any freight train not being intended for both passengers and freight, such company shall not be liable except for the gross negligence of its servants."

Montana. — See Laws of Revised Statutes, 1879, p. 471, sect. 318: "That in every case the liability of the corporation to a servant or employee acting under the orders of his superior shall be the same in case of injury sustained by default or wrongful act of his superior, or to an employee not appointed or controlled by him, as if such servant or employee were a passenger."

The foregoing provision was enacted as part of a general act providing for the formation of railroads in the territory of Montana, and was passed with considerable difficulty over the Governor's veto. See Laws, etc., of the Territory of Montana, 1873 (extra), 104 and 109, note.

Rhode Island. — See Public Statutes of 1882, p. 553, chap. 204, sect. 15: "If the life of any person, being a passenger in any stage-coach or other conveyance, when used by common carriers, or the life of any person, whether a passenger or not, in the care of proprietors of, or common carriers by means of, railroads or steamboats, or the life of any person crossing upon a public highway with reasonable care, shall be lost by reason of the negligence or carelessness of such common carriers, proprietor or proprietors, or by the unfitness or negligence or carelessness of their servants or agents, in this State, such common carriers,

proprietor or proprietors, shall be liable to damages for the injury caused by the loss of life of such person, to be recovered by action of the case, for the benefit of the husband or widow and next of kin of the deceased person, one-half thereof to go to the husband or widow, and one-half thereof to the children of the deceased."

Wisconsin. — "Every railroad corporation shall be liable for all damages sustained by any agent or servant thereof by reason of the negligence of any other servant or agent thereof, without contributory negligence on his part, when sustained within this State, or when such agent or servant is a resident of, and his contract of employment was made in, this State; and no contract, rule or regulation between any such corporation and any agent or servant shall impair or diminish such liability." (Published March 18, 1875; approved March 4.)

Wyoming. - See Compiled Laws of Wyoming (1876), p. 512, chap. 97, sect. 1, entitled "An Act to protect railroad employees who are injured while performing their duty." "Any person in the employment of any railroad company in this Territory, who may be killed by any locomotive, car, or other rolling stock, whether in the performance of his duty or otherwise, his widow or heirs may have the same right of action for damages against such company as if said person so killed were not in the employ of said company; any agreement he may have made, whether verbal or written, to hold such company harmless or free from an action for damages in the event of such killing, shall be null and void, and shall not be admitted as testimony in behalf of said company in any action for damages which may be brought against them; and any person in the employ of said company who may be injured by any locomotive, car, or other rolling stock, of said company, or by other property of said company, shall have his action for damages against said company the same as if he were not in the employ of said eompany; and no agreement to the contrary shall be admitted as testimony in behalf of said company." Sect. 2. "This act shall take effect from and after its passage." (Approved December 7, 1869.)

Missouri. — Revised Statutes (1879), Vol. I., p. 349, chap.

25, sect. 2121. "Damages for injuries resulting in death in certain cases, when and by whom recoverable." "Whensoever any person shall die from any injury resulting from or occasioned by the negligence, unskilfulness or criminal intent of any officer, agent, servant or employee, whilst running, conducting or managing any locomotive, car, or train of ears; or of any master, pilot, engineer, agent or employee, whilst running, conducting, or managing any steamboat, or any of the machinery thereof; or of any driver of any stage-coach, or other public conveyance, whilst in charge of the same as a driver; and when any passenger shall die from any injury resulting from or occasioned by any defect or insufficiency in any railroad or any part thereof, or in any locomotive or car, or in any steamboat or the machinery thereof, or in any stage-coach or other public conveyance, the corporation, individual or individuals, in whose employ any such officer, agent, servant, employee, master, pilot, engineer or driver shall be at the time such injury is committed, or who owns any such railroad, locomotive, car, stage-coach or other public conveyance at the time any injury is received, resulting from or occasioned by any defect or insufficiency above declared, shall forfeit and pay, for every person or passenger so dying, the sum of \$5,000, which may be sued for and recovered: First, by the husband or wife of the deceased; or, second, if there be no husband or wife, or he or she fails to sue within six months after such death, then by the minor child or children of the deceased; or, third, if such deceased be a minor and unmarried, then by the father and mother, who may join in the suit, and each shall have an equal interest in the judgment; or, if either of them be dead, then by the survivor. In suits instituted under this section, it shall be competent for the defendant, for his defence, to show that the defect or insufficiency named in this section was not of a negligent defect or insufficiency. The words 'any person' in this section do not include a fellow-servant." (64 Mo. 112, overruling 36 Mo. 13; 59 Mo. 285. See Revised Statutes, p. 350, note.)

Although at first sight this law would seem to afford a remedy for injuries sustained by a servant, and was quoted

during the discussion in England to show that Missouri had changed the rule of the common law, the Court of Appeals has decided (one judge dissenting) that the phrase "any person" does not include fellow-servant, and that his remedy (see cases above cited) remains the same as it was before the statute was passed.

It is thus seen that out of the whole number of States and Territories there are at least six of the former, viz., Georgia, Iowa, Kansas, Mississippi, Rhode Island, and Wisconsin; and two of the latter, viz., Montana and Wyoming, which have entirely abandoned the old rule, and provided a remedy by statute for the better protection of railroad employees; while there are two others, viz., California and Dakota, which have recently passed statutes defining the limit of liability.

The Law of England.

On the 7th of September, 1880, Parliament changed: the law of England by passing the Employers' Liability Act (43 and 44 Victoria, chap. 42). The act was one fruit of the agitation of the rights and hardships of workingmen which has been in progress there for many years. The Corn Law agitation, which made Richard Cobden and John Bright two of the worst hated and best beloved of Englishmen, besides relieving the necessities of the poor, prepared the public mind for a more general discussion of the rights of labor, and taught workingmen everywhere to assert and defend their rights by systematic organization. Trades unions began to make the laborer's influence felt, began to aid or counteract the power of the conservative press and magazines. The right of petition to Parliament, which in the hands of John Pym was so effective, in the hands of Bright and Cobden, Thomas Brassey and Macdonald, was power-The ease with which monster petitions are obtained, by means of quick communication through the agency of railroads and the post, has made a petition an almost worthless catalogue of names.

By means of organization, and the mutual sympathy and courage gained by association and the discussion of grievances; by means of public meetings; by protective union leagues, and strikes, so called; by enlisting the influence of

public-spirited leaders whose hearts were tender to the wrongs and sufferings of poverty; by refusing to vote, wherever the right existed, for any member of Parliament who would not advocate their cause; by various other means, - some of which were wise, while others were unwise, — the workingmen obtained the aid of public opinion, and compelled the English government to stand and listen. All that a just cause requires is the privilege of being heard. As the result of this popular but peaceful uprising, some of their grievances have been alleviated, and some of their wrongs have been righted. They have now more reasonable hours of labor, and wages more proportionate to the labor done. Miners have been protected in various ways. Railway corporations have been brought to a more strict accountability to the public for the safety and convenience of their patrons. A few of the outposts in the great political battlefield of this generation between labor and capital, between the common people and great monopolies, have been taken, and an example set to the world of what political organization can accomplish.

The question under discussion, which, like the question of tenant right now agitating Great Britain, is an outgrowth of this general awakening to the rights of labor, and the absolute necessity of protecting the laborer, has been before the people for several years. The explosions occurring so frequently in mines, - explosions by which miners were killed sometimes by scores, - the frequency of accidents upon railways, - collisions amounting sometimes almost to disasters, - the more accurate knowledge of the number of persons annually killed in the ordinary prosecution of dangerous employments, which was furnished by the reports of the Board of Trade, - helped to awaken the public mind to the urgency of affording more ample protection, especially to miners and railway employees. The subject was at first presented to the public, as is usual, by writers for the magazines. It was then taken up by the daily press. It soon found its way into Parliament, where at first it attracted but little attention. The Social Science Association took it up for discussion. One of the earliest to write about it was Mr. Joseph Brown, a Queen's counsel, who, however,

took a rather conservative ground. Mr. Bulwer and Mr. Commissioner Miller, both of whom are also Queen's counsel, took an interest in it; but the lawyers, as usual, were rather conservative. Lord Shand, Mr. Thomas Brassey, Sir Henry Jackson, Mr. Samuel Morley, the Earl De la Warr, Mr. Knowles, Sir Daniel Gooch, Mr. Shaw Lefevre, all of whom were members of Parliament, took an earnest interest in the subject, and wrote or spoke upon it. Mr. Lowe, now Lord Sherbrooke, was the leader of the cause in Parliament, while Mr. Frederick W. Evans and Mr Macdonald, for whose services in behalf of workingmen they are about to erect a statue, were among the chief promoters.

As soon as the subject attracted sufficient attention in Parliament, the lobby was against it, and the attorneys for the railway, mining, and large manufacturing corporations and associations, also appeared in opposition. But the cause gradually gained friends; and the more they opposed it, the more popular it became with the people and their representatives. Among the friends of the measure there was a difference of opinion as to what should be the wording of the bill. Agreeing as to the end, they differed as to the means.

#### BILLS BROUGHT INTO PARLIAMENT.

Of the several bills brought into Parliament, one was introduced by Mr. Macdonald. By this it was proposed to do away with the defence of common employment, and allow an employee to recover damages as other persons can. The bill was applicable to mines, manufactures, collieries, railways, and to every employment, not excepting even domestic and menial service. If the butler trod upon the housemaid's toes, or spilled kerosene oil over the gardener's trousers; if the coachman, while driving the cook to church on a rainy day, carelessly tipped over the carriage and spilled her out; or if the housemaid left a coal-hod at the top of the stairs, over which the butler tumbled when coming down on a dark morning, — liability would attach to their employer. Had this bill excluded from its operation domestic and menial servants; had the cook, coachman, butler, gardener, housemaid, seamstress, - all servants who live under the employer's roof, and become intimately acquainted with each other's

habits,—been excepted from its operation, its chief objectionable feature would have been omitted. It would then have applied only to those servants, employees, or agents who are engaged in commercial, manufacturing, business employments, hazardous operations for profit, where this danger of loss may be taken as one of the liabilities incident to the carrying on of business.

Another bill was introduced by Earl de la Warr, one provision of which made employers liable for the acts of their duly authorized superintendents, foremen, overseers, managers, or whomsoever had the right to give orders and direct the persons injured. The theory of this provision is, that because the injury is caused by obeying the orders, commands, or directions of a foreman or superintendent, whom the person injured is bound by his contract of service to obey, the employer should suffer the consequences of his agent's negligence.

Another provision made the employer a warrantor of the tools and machinery he uses, liable for any secret flaws or defects, imperfections of design, etc., which may exist. The theory of this is, that, as one of them must take the risk of defect, the person who buys the too's, machinery, and plant, who can accept or reject them, who can order them repaired when unsafe or worn out, have them removed and replaced, is the one to take the risk. By the law, as it is at present, he is only bound to use ordinary care in selecting, constructing, examining, designing; he does not warrant the soundness of the materials used, or the suitableness of the design. (See Skerritt v. Scallan,\* and Shearman and Redfield on Negligence.) If, through a defect in the shaft, an engine breaks down, or, through a defect in design or construction, a bridge gives way, as at Ashtabula, he would not be liable. This bill would, however, make the railroad liable to both employees and passengers, by virtually saying that the person or company who builds or pays for the engine or bridge, who has the right to examine, test, inspect, accept, or reject, shall take the risk, instead of the too trusting employee or passenger. It likewise, perhaps, extended, as did the former bill, the liability for the acts of domestic and menial servants.

<sup>\* 11</sup> I. R., C. L. 389, sects. 86, 87.

A third bill which was introduced was endorsed by Mr. Brassey, Mr. Morley, Mr. Michael Bass, and Mr. Sullivan. It contained the same provisions as the preceding, except the last, and limited common employment to any manufacture, trade or business carried on for profit.

A fourth bill was brought in by the Attorney General, which was supposed to represent the views of the Gladstone ministry. This was the least radical of all, and seemed intended to carry out the views expressed in the Report of the Parliamentary Committee. None of them contained any clause allowing an employer to make a contract exempting himself from the liabilities imposed by each bill.

# The Subject considered by Two Select Committees of Parliament.

The English Parliament, in the session of 1875-6, appointed a select committee to consider this subject, another in 1877, and, later still, other committees. The first consisted of fifteen members, and included Sir John Holker (then Attorney General), Mr. Lowe (now Lord Sherbrooke), Mr. Wyndham, Sir Henry Jackson, Mr. W. Stanhope, Shaw Lefevre, Sir Daniel Gooch, and Mr. Macdonald, and had full power to send for persons and papers. gan their session with an earnest desire to understand the subject; and, during the summer of 1876, summoned before them the men best informed upon the subject in the kingdom, - parliamentary agents for trades unions, barristers who had made the subject in all its bearings a special study, and were familiar with the law and its workings, secretaries of associations of railway employees, and builders. As they were unable to complete their work during that session, they reported the evidence in print, and recommended a further investigation.

The subject was again taken up at the next session, and most of the same members were re-appointed on the select committee. At this session, master builders, large employers of labor, secretaries and agents of associations of miners, proprietors of large mines, some of the ablest mining engineers in the country, managers of large collieries, chairmen of mining associations, managing directors of extensive

iron and coal companies, Lord Justices of the Court of Appeal, — Mr. Justice Bramwell and Mr. Justice Brett, — parliamentary solicitors, managers of the London and North Western, Great Western, and Great Northern Railways, Kidderminster carpet manufacturers, managing directors of locomotive works, and others, to the number, in all, of twenty-eight, gave their testimony. The examination of the witnesses was generally conducted by Mr. Lowe, each member of the committee asking whatever questions he chose.

## Mr. Lowe's Report.

Two draft reports were submitted for adoption by the committees, one by Mr. Lowe, the other by Sir Henry Jackson. After laying down the universally accepted principle expressed by the maxim, Qui facit per alium facit per se, he says:—

- "6. Your committee are warranted, by the evidence of the eminent judges and barristers examined before them, in regarding these judicial innovations with the utmost jealousy and dissatisfaction. They observe with some surprise that the common law, as it was believed to be up to 1837, has been entirely altered by judicial decision; and that not in any abstruse or remote point, but in a matter which most nearly concerns the interests of hundreds and thousands of Her Majesty's subjects.
- "7. This has been effected by means which appear to the committee to be of the most questionable nature,—the inventing and enforcing a contract which never really existed. Where, beside what is expressed in a contract, there is something else in the contemplation of both parties which they would have expressed had either party required it, the committee can understand that the courts of law may be perfectly justified in saying that such a contract must be taken to have been entered into. But, so far from this being the ease, the contract which the judges have assumed to be entered into by every operative, involving as it does the cession of most important rights without any consideration, is utterly unknown to the person to be bound by it, and was in its full extent, as will presently appear, unknown to the judges themselves.
- "8. Lord Justice Bramwell remarks, 'that the expression which has been used, that a servant contracts that he will make no claim against the master for injury done by the negligence of a fellow-servant, is an unfortunate one—The obvious difficulty in that mode of expressing it is, that neither master nor servant ever think of such a matter when they enter into the relation of master and servant.' Justice Brett says (Question 1919), 'I say now that the law is that you cannot properly import any condition or stipulation into a contract, except one which

in the minds of all reasonable men must have been in the contemplation and intention of both parties to the contract at the time it was made.'

- "9. Another hardship connected with the proceedings of the judges is the gradual expansion of the contract which they created. They held that a fellow-servant could not by his carelessness impose any liability on his master; and then the question became all-important, who was a fellow-servant? By degrees it has been held that every one except the master in an industrial undertaking is a fellow-servant with every other person employed in any capacity; thus the implied contract has swelled gradually, till the term fellow-servant is no longer required, and the rule may be stated thus: The master is liable for his own personal negligence, and for no other. Had the court foreseen this result, all discussion as to what constitutes a common employment would have been unnecessary.
- "10. Had the law been laid down at once in the full extent to which it has gradually advanced, public attention would doubtless have been awakened, and the whole question fairly considered by Parliament; but the doctrine has been expanding for thirty-five years, and has only just reached its full development in the Court of Sessions in Scotland, to the effect that the servants of a contractor are the fellow-servants of the servants of the person with whom he contracts.
- "11. The question for the committee is, how they are to deal with a state of things which Justice Brett fairly describes as a bad exception to a bad law. Shall they maintain the exception on account of the badness of the law, or fall back on the law on account of the badness of the exception; or shall they seek some middle course, which may extricate them from both?
- "15. The committee, therefore, recommend that the funds of every industrial undertaking shall be liable to compensate any person employed in such undertaking for any injury he may receive by reason of the negligence of any person exercising authority mediately or immediately derived from the owners of such undertaking, with this qualification, that the liability to indemnify shall not extend to persons who, though exercising authority, are bona fide employed in actual labor as distinguished from superintendence."

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# The Committee's Report.

The draft report of Sir Henry Jackson, less radical than Mr. Lowe's, was substantially adopted, and signed by a majority of the committee. The report is as follows:—

"1. The questions referred to your committee, though apparently two, are in reality but different modes of presenting one and the same inquiry; and they can hardly be considered apart from the much larger question of the nature and extent of the liability of employers for injuries to their servants in the course of their employment.

- "2. At present a master is not liable for any injury which arises from the act or default of any fellow-servant, whether that fellow-servant be in a position of authority or not; and in ascertaining whether the person to whose act or default the injury is due is a fellow-servant, the widest possible construction is given to the term, 'Common Employment.'
- "3. That a man should be liable for injury occasioned by his own act, neglect or permission, is obviously just. That a man should be liable for injury occasioned by acts which he has neither done or permitted, which have resulted from no neglect of his, or in disobedience to his order, or which he may have forbidden, is a result the justice of which it is not easy at once to recognize, and one which some eminent lawyers do not hesitate to describe as 'essentially unjust.' Such, however, is, and since the reign of Charles the Second, appears to have been, the law of this country as to injuries occasioned by servants in the course of their employment to persons not in the same employment. For such injuries the master employing the servant is liable, notwithstanding that the acts which occasioned them may not have been ordered or authorized, or may even have been forbidden.
- "4. There is a strong concurrence of authority against the justice of this law, though there seems to be some difference of opinion as to its origin and historical development. Some regard it as having been established on considerations of policy, as distinguished from justice; others as a mistaken application of the maxim, Qui facit per alium facit per se. A very slight examination of the principle involved in this maxim, which obviously relates to agency, will show that it is inapplicable to cases where the aet causing the injury is done either without authority, or in defiance of it. The probability is, that the rule was an application of the maxim respondent superior; and this probability is increased by the consideration that none of the decisions which have explained and determined the law have ever extended it beyond the limits to which that maxim would properly apply. The state of society in which the maxim respondent superior obtained, had passed away long before the English law was established; but there is a certain analogy, so far as affects third parties, between the position of a master hiring servants, and a master or paterfamilias employing his slaves or children. In each case there is a single task or enterprise carried on by several persons, and it is not difficult to see how the master, the superior, he who puts the enterprise in motion, was held responsible to persons outside for any injury resulting from the enterprise, by whomsoever occasioned; an analogy which may explain, if it does not justify, the law.
- "5. But there is no record that the master or *superior* was liable for injury occasioned to any person engaged in the enterprise. The slave or child under the Roman law had no choice and no rights; and the English courts have always considered that a servant, who is free to choose whether he will or will not take part in the enterprise or task, by the contract of service itself undertakes to run all risks necessarily incident to the employment, the principal and most obvious of which is the injury which the negligence of others engaged in the same employment may occasion.

- "6. For upwards of one hundred and fifty years after a master was held liable for injuries occasioned to strangers, no attempt to extend the liability to cases of injury occasioned by fellow-workmen is recorded; and when at last such an attempt was made in the well-known case of Priestly v. Fowler, which was decided in 1837, the court at once refused to extend the principle to cases to which it was not applicable, and that on the broad ground that a man is free to take the employment or not, but that if he chooses to do so he takes it with all attendant risks. The decision in the case of Priestly v. Fowler, if not the whole of the reasoning on which it is based, has been generally approved and followed by the courts in this country and in the United States.
- "7. This julgment has, however, been the subject of much adverse criticism. It is contended that, whether the law-throwing on the master the responsibility for injuries occasioned to strangers be just or unjust, the exception in regard to injuries occasioned by fellow-workmen is simply an exception to an established rule; and it is regarded as an exception specially directed against and injurious to those who from their position are most in want of the protection of the rule. But your committee consider that this view is not well founded; and they have the liigh authority of the late Lord Chief Baron Pollock for saying that the court, in Priestly v. Fowler, laid down no new law. He says, 'I believe it was the law; I thoroughly understood it to be so before attention was called to it.' The true principle of law is, that no man is responsible, except for his own acts and defaults; and the rule relied upon is itself not a rule, but an exception, which the courts have explained and confined within proper limits.
- "8. It is, however, to be observed that a series of decisions by the Scotch judges denied that the decisions of the English courts were consonant with the law of Scotland. In this condition of the authorities, an appeal was presented to the House of Lords in 1856, in the course of which the Law Lords affirmed that the law was identical for England and Scotland.
- "9. There can be no doubt that the effect of abolishing the defence of common employment, (as has been actually proposed in a bill submitted to the House) would effect a serious disturbance in the industrial arrangements of the country. Sooner or later, the position of master and workman would find its level by a re-adjustment of the rate of wages; but in the meantime great alarm would be occasioned, and the investment of capital in industrial undertakings would be discouraged. Your committee cannot express their opinion on the question of the public policy involved in the existing law, be ter than by adopting the language of the distinguished American judge, who decided the case of Farwell v. The Boston & Wolcester Railway Corporation: ' when several persons are employed in the conduct of one common enterprise or undertaking, and the safety of each depends much upon the care and skill with which each other shall perform his appropriate duty, each is an observer of the conduct of the other, can give notice of any misconduct, incapacity or neglect of duty, and leave the service if the common employer will not take such precautions, and employ such

agents as the safety of the whole party may require. By these means, the safety of each will be much more effectually secured than could be done by a resort to the common employer for an indemnity, in the case of loss of life by the negligence of each other.'

- "10. Your committee, therefore, are of opinion that no case is made out for any alteration in the law relating to the liability of employers to their workmen for injury in the course of their employment, except in the matters to which they now proceed to refer.
- "11. A master is not altogether free from liability to his servant for injuries resulting in the course of his employment. If it can be shown that the master has omitted to provide the servant with proper materials and resources for the work (such as engines or scaffolding), or has been negligent in the choice of the persons to whom he entrusts the supply of such materials, or the arrangement of such work, or has been guilty of want of care in the selection of proper servants, the master is liable, even to his own servant, for any injury resulting from such omission or negligence. But, to establish this liability, it must be brought home to the master personally. The development of modern industry has created large numbers of employing bodies, such as corporations and public companies, to whom it is not possible to bring home such personal default; and there are other cases in which masters leave the whole conduct of their business to agents and managers, themselves taking no personal part whatever, either in the supply of materials or in the choice of subordinate servants
- "12. Your committee are of opinion that in cases such as these, that is, where the actual employers cannot personally discharge the duties of masters, or where they deliberately abdicate their functions, and delegate them to agents, the acts or defaults of the agents who thus discharge the duties and fulfil the functions of masters, should be considered as the personal acts or defaults of the principals and employers and should impose the same liability on such principals and employers as they would have been subject to had they been acting personally in the conduct of their business, notwithstanding that such agents are technically in the employment of the principals. The fact of such a delegation of authority would have to be established in each case, but this would not be a matter of difficulty.
- "13. Your committee are further of opinion, that the doctrine of common employment has been carried too far, when workmen employed by a contractor, and workmen employed by a person or company who has employed such contractor, are considered as being in the same common employment. Such cases do not come within the limits of the policy on which the law has been justified in paragraph 9 of this report."

# EMPLOYERS' LIABILITY ACT.

(43 and 44 Vic., ch. 42.)

In accordance with the recommendations of the committee, a bill was prepared, which, as amended in the House of Lords, on motion of Lord Beaconsfield, provides, in sections 1 and 2, that common employment, so called, shall not be a defence where a workman receives personal injury:—

- 1. By reason of any defect in the ways, works, machinery or plant connected with or used in the business of the employer, which defect existed in consequence of the negligence of the employer, or of an employee by him entrusted with the duty of guarding against any defect.
- 2. By reason of the negligence of any person entrusted with superintendence.
- 3. By reason of the negligence of any superior workman whose orders the person injured was bound to obey.
- 4. By reason of obeying proper rules or by-laws, or any rule or by-law duly approved by certain public officers therein specified.
- 5. By reason of the negligence, on a railway, of any person at the time in control of the train.

Unless the person in ured knew, or failed, when necessary, to give notice of the defect which caused the injury.

Section 3 limits the sum recoverable as compensation.

Section 4 limits the time for recovery of compensation.

Section 5 makes any penalty received by any other act part payment. Section 6 relates to the trial of actions.

Section 7 provides for the service of a notice of any injury received.

Sections 8, 9, and 10, respectively, defines terms used in the act, tell when it shall go into operation, by what title it shall be called, and how long it shall continue in force.

# Farwell v. Boston & Worcester Railroad Considered.

This case was decided in 1842, and was a case of first impression. It contains substantially all the arguments which in forty succeeding years have been adduced by the courts in favor of the rule therein adopted. The cause of action was the crushing of an engineer's right hand, through the negligence of a brakeman, a fellow-servant in the defendant's employ, in throwing the engineer's train from the track. The opinion is by Chief Justice Shaw, and follows, with elaborations, the line of defence laid down in Judge Fletcher's brief for the defendant. Charles G. Loring was counsel for the plaintiff. Judge Shaw, in his opinion, says that the case must rest either, first, upon the principle known as respondeat superior, which makes every master liable, in tort, to third persons, for the negligence of a servant, so long as the servant acts within the ordinary scope of his authority (1 Bl. Com. 431; and 3 McQueen, H. L. 300-306); or, second, the master must be liable in contract, because public policy requires the law to imply, in the contract of service, a contract of indemnity against the negligence of a fellow-servant. The principle of respondeat superior, requiring reparation, rests upon the great principle that every member of society is in duty bound to so manage his affairs as to do no injury to another. It matters not whether he acts by his own hand or by that of his duly authorized agent or servant; because whatever he does by the hand of another, he does by his own hand. (Qui facit per alium facit per se.) This ground, which is, as has been seen, the one upon which the advocates of a change of the law rest in part their arguments, was unfortunately abandoned by Mr. Loring, the plaintiff's counsel, and very little considered by the court.

The second ground was said to rest upon the further principle that where, in the contract of service, there is no express contract determining whether the master is liable, the court has a right to make for the parties what is called an implied contract. Public policy, it is said, allows and requires the courts to imply a promise, "arising from the duty of the master to be responsible to each person employed by him, in the conduct of every branch of business where two or more persons are employed, to pay for all damage occasioned by the negligence of every other person employed in the same service." His duty, if it exists, would only be analogous to the duty resting upon every common carrier, to make reparation for any injury to merchandise entrusted to him which was not caused by the act of God, or the act of a public enemy; as it would also be analogous to the obligation resting upon an innkeeper to make reparation for any injury occurring to the baggage of his guests.

Having carefully laid down the two legal propositions upon which either an action of tort or an action of contract can be maintained, Judge Shaw proceeded to argue that the servant cannot recover in tort, because the relations existing between him and his master are "regulated by the express or implied contract between them; and he cannot recover in contract, because, although there is an express or implied contract, it is not a contract of indemnity." There seems to be a fallacy in this reasoning. It is based upon a wrong premise of fact, that there are no causes of action

with remedies, both in tort and contract. If stated in the syllogistic form, it would read thus:—

Major premise, — There is no cause of action for which there is a remedy both in tort and contract.

Minor premise, — If the servant has any remedy, it is in contract.

Conclusion, — But there is no remedy in contract; therefore, the servant has no remedy. The major premise is false in fact, because there are causes of action with a double remedy both in tort and contract. For instance, a person may become liable by the same act (which is the cause of action) in tort for an assault, and in contract for a breach of a bond given the plaintiff to keep the peace. Again, a common carrier may be liable in tort for the conversion of merchandise entrusted to him for safe delivery, and in contract for breach of a special promise to deliver it to the person to whom it is directed. The person injured may be obliged to elect whether he will proceed in tort or in contract, but he nevertheless has both remedies. The dilemma. then, contained in the major premise of Judge Shaw, is what in logic is called a false dilemma. A servant who is injured by the negligence of a fellow-servant has likewise, say the advocates of a change of the law, two remedies, - one in tort, under the principle called respondeat superior, and one in contract, under an implied contract of indemnity; though, before trying his action, he may be obliged to elect which remedy he will pursue.

If, however, he has only one of these remedies, it matters not for the purposes of this discussion whether it is a remedy in tort, as trespass on the case for consequential damage, under the principle of *respondeat superior*, or a remedy in contract, by virtue of an implied contract.

# Reasons in Support of the Law as it Exists Considered.

A careful consideration of this opinion, of the opinion of Lord Abinger in Priestly v. Fowler,\* of the opinions of the South Carolina judges in Murray v. S. C. Railroad,† of the judgments of the House of Lords in the cases of the Bartons-

hill Coal Co. v. Reid and v. McGuire,\* of the opinion of Judge Strong in Sherman v. The Syracuse & Rochester R. R.† (the first case in New York which does any more than quote the earlier authority of other courts), and various other leading cases in the various States, has deduced the following reasons in support of the law as therein laid down, which, in a spirit of candor and deference, will be carefully considered seriatim.

#### I. — Is the Servant the Master's Agent?

The master, it is said, is not responsible, because the servant who caused the injury is not his agent.

That he is his agent for certain purposes there can be no doubt. He is his agent for certain purposes by virtue of his being a servant. Whether he is an agent for the purpose of doing the particular act which causes the injury, is the real question, which must carefully be kept in mind to avoid, what is the cause of so many disagreements and discussions, confusion in the use of terms. This is a question to be decided by an interpretation of the words which were used when creating the agency, aided by a full knowledge of the authority usually conveyed by terms of general agency. For instance, whether A has authorized B to do a certain act, is a question of fact to be decided by interpreting the words A used. If, for example, A was the owner of a cotton-mill, and should tell the engineer to turn the steam on five minutes before the usual time, and while the weavers were cleaning their looms; and if one of them through this act of negligence should be injured, there would be no doubt that the engineer did a certain act; no doubt that, for the purpose of doing this act, he stood in the owner's place, acting within the scope of authority conferred; no doubt that, in the usual and legal meaning of the words, he was his agent.

But suppose, further, that the owner denies that he told the engineer to turn on the steam. How can the question of agency be determined? It is a question of fact, is it not, and not a question of law? And, as a question of fact, and not of law, it must be determined upon a full knowledge of all the circumstances, the res gestee, as presented by the testimony of whoever knows about the circumstances.

And suppose, further, that there were no words used, but that the steam was turned on, as is usually the case, by virtue of a general authority as engineer. It remains still a question of fact, which must be determined with the aid of any evidence which can be given as to the authority which this engineer had, or which engineers usually have. It is still, however, a question of fact. If the engineer did an act which caused an injury, is it for the court to say, as matter of law, that he was not, for the purpose of doing this act, his employer's agent? Had the steam been turned on in the exercise of a general authority, and no injury had resulted, the agency would not have been disputed. Now that an injury has resulted, can the court say, as matter of law, that because the act happened to work an injury, no agency existed? It is the same act, whether it did or did not cause an injury.

The circumstances of no two cases are alike, and each question of agency must be decided upon its own particular circumstances. Are they not questions of fact which, as was done by the Scotch judges in Wilson v. Merry, should be left to a jury? Should the judges attempt to say beforehand that in every case where a servant injures a fellow-servant he is not his master's agent? Are they not passing upon a fact which should be left to a jury? Are they not stepping beyond the boundaries of their legitimate province? Is not law so made what is called judge-made law?

### II.—Is the Rule of Non-Liability the Better Policy?

"Considerations of public policy and general convenience, which are the basis upon which implied contracts rest, requires that employees should take their own risk. For example, railway travel would be less safe if the employee knew that in case of injury he could recover damages of his employer. To compel him to take his own risk is strongly calculated to secure his fidelity and prudence."

This is an argument which is of course based upon experience. It means that, from a knowledge of human nature, there is danger that employees might injure themselves for

the express purpose of recovering damages. This argument (first used by Lord Abinger in Priestly v. Fowler), has been repeated often in defence of the existing rule. It is, however, a question which judges are no better capable of deciding than other equally intelligent and experienced men, and one of those questions of fact which the policy of the law has usually referred to juries.

While, no doubt, there are those who would be purposely careless, - for all men are not always honest, - are not such men exceptional? Most people are honest. Most people are prudent. Most people prefer sound limbs and bones; prefer life, health or happiness to death, suffering or misery. Most people are averse to pain. Is not this as true of railroad employees as of the generality of people? Rules of law are made to meet the majority, not the minority, of cases. Is it just or wise to establish so important a rule through fear that a few persons should be dishonest to their employers, and cruel to themselves? Is it not compelling too many to suffer for the probable sins of a few? Is it not depriving too many of a benefit, lest a few should acquire more than they deserve? Is it not refusing to do justice to the many, lest the few should abuse a right? Is it not making too low an estimate of human nature, to think that employees would injure themselves, and perhaps others, in order to get money damages? Should the lives and happiness of all railroad employees, and perhaps the happiness of their wives and children, be left without the damage-right allowed to passengers, lest a few dishonest officers should abuse the right by exposing themselves to the risks and uncertainties of an injury? It should be remembered, as has been elsewhere suggested, that this argument, based upon public policy, is one which comes more properly within the province of legislators, who, in a form of government like ours, are the rightful determiners of what laws the public policy of the country requires.

# III. — Does the Employee Take the Risks of the Employment?

The employee, it is said, takes the risks of the employment by entering into it with his eyes open.

That in a legal point of view, so long as the law remains as at present, he takes the risks of the employment, there is no doubt. If he is injured, under the law, as it exists, he can recover no damages; and every man, according to a well-known legal maxim, is presumed to know the law. But the argument rests, not upon this presumption of law, nor upon the fact that a servant, if injured, cannot, under the law, recover damages of his employer. It must rest, in order to have any force, upon another presumption, - a presumption of fact, - that the employee, at the time of entering into the contract of service, actually thinks of the question of damages, and actually decides to take his own risk. In order that this argument may have full force, it is necessary to presume that the employee at such a time actually stops to think of the possibility of his being injured; stops to think of the question of liability for damages in case of injury; that he realizes, with full knowledge of the law, that his employer is not liable, but that he must take upon himself the risk of recovering damages. Unless the employment is a dangerous one, it is improbable that, when engaging to work, the idea of personal injury ever enters his mind. When he enters into a dangerous employment, it is improbable that he would think of the question, who is liable to him for damages in case of injury. men know that they must die, few men, in a healthy state of mind, ever quite realize that the shaft of death is likely to strike them at any moment. We see men dying around us, - friends and neighbors; see others sick or meeting with accidents; but never quite expect that a similar fate will overtake us. We read that an acquaintance has been killed by a railroad accident; has received an injury from a fall of snow while passing a building; has been drowned by the capsizing of a boat; has been accidentally shot: but we go on as before, riding in cars, sailing in boats, or carrying fire-arms. Is not the same true of the employee? Does he stop to think that he may be injured? that he may be in need of compensation in damages? that he cannot recover them of his employer? How many passengers, when they buy their railway tickets, stop to think that they do not take their own risks? Why should these same persons, when

entering into a contract of employment, stop to think that they do take their own risks? The argument that the employee takes the risk of the employment with his eyes open seems to be open to exception.

# IV.—Is the Price of Labor Proportionate to the Risk of the Employment?\*

It is further said in these judicial opinions, as a corollary of the preceding argument, that the employee is paid for taking the risk by proportionately higher wages. This argument, like all of the preceding, is based upon a presumption of fact, derived from experience.

What regulates the price of labor? Political economy, which deals so much with general theories, tells us that the price of labor generally depends upon the ratio of the demand to the supply, which itself is regulated by the proportion between the number of laborers and the circulating capital employed directly in the purchase of labor. There are various other causes which assist in determining the price of labor, such as the state of trade, the price of food, rent, the price of the commodities used by laborers, the increase or decrease of population; but, more than all, the prevailing standard of living.

There are various causes of the increase or decrease of the price of labor inherent in the nature of the employment; such as the cleanliness or dignity of the employment, the ease or difficulty with which it is learned, constancy or inconstancy of occupation, the degree of confidence required, the responsibility reposed, the certainty or un-There is also no doubt that wages certainty of success. ought to depend in part upon the security or danger attending an employment. But whether they do or not cannot be known except theoretically, as facts which seem reasonable are taken for granted - upon the theory that what ought to be is - without an accurate knowledge of a vast mass of facts, and a calculation and comparison of figures. does not appear to have been done by the judges, nor by any one, with much nicety and accuracy. The committees of the English Parliament made some examination of the question, by asking the opinion of various employers of labor and men of large experience in business affairs. The investigation elicited the fact that the risk of the employment had very little effect upon wages. A Somersetshire collier, working in an employment more than ordinarily dangerous, receives 3s. 6d. a day; while a joiner, whose occupation is attended with little if any danger, receives 5s. a day. The problem can be determined in a general way, by ascertaining whether railroad employees are generally better paid than workmen in less dangerous occupations, than farmers or laborers, for instance, in proportion to their services. It can be determined with a little more nicety by ascertaining whether brakemen and shunters, who are engaged in the most dangerous employment, that of coupling cars, are really paid more or less than other employees of like capacity.

On the English railways the shunter receives from 20 shillings to 30 shillings per week, — less pay than any other employee, and about half as much as an engineer. A "green" shunter — one who has just begun to work — receives from 20 shillings to 22 shillings; while an experienced shunter, who is more useful to the company and less careless of himself, receives on an average from 25 shillings to 30 shillings per week. Both receive less than a porter, whose labor is less dangerous.

## V. - Grades of Common Employment.

As soon as the term common employment came into use, it was evident that there would be difficulty in defining its limitations. Should common employment, as a defence to actions for damages, include all employees who work for a common employer, or only those who work side by side in the same kind of occupation? Should it include, for instance, all the men who work in a colliery, or should it distinguish between the half dozen or more different occupations, — the men who go first into the mine, to test for coal gas, and see if the mine is fit to work in; the miners, who work with pick and shovel; the men at the mouth of the pit, who attend to the hoisting machinery; the foremen of the various gangs of workmen; the managing engineer and his special assistants, who give the general directions as to the sinking and work-

ing of the shaft. In a crude way, Lord Abinger, in the first case decided, cited by way of analogy various instances where, as he thought, the law would work a hardship, most of which were taken from household and menial service, where no sensible man claims that distinctions should be made. But now that the gigantic and manifold operations of business have outgrown the crude simplicity of those primitive days of the development of manufactures, railroads and the mechanic arts, the importance of drawing distinctions is more apparent and necessary.

The Scotch judges, with singular foresight and discretion, saw that the rule could not with justice be made to apply to every person who worked for one employer, and was paid, directly or indirectly, from the same purse; saw the injustice of making a workman suffer in consequence of the negligence of one whom he did not control, knew nothing about, and perhaps had never seen; and attempted to solve the problem of common employment, first, by making an employer liable for the acts of an employee engaged in an occupation entirely dissimilar to that of the person injured; afterwards, by allowing all the circumstances of the employment to be submitted to a jury, who should decide whether, upon consideration of all the facts, the relation between the fellow-employees was so distinct that one ought not to be compelled to suffer for the negligence of the other.

The English and American courts had, however, gone so far in the direction of making common employment include every man who worked for a common employer, that when in 1868 the case of Wilson v. Merry,\* on appeal from the Scotch courts, came before the House of Lords, the distinctions which had been drawn in Scotland were overruled.

And when again the same question came before the courts of New York, Judge Strong, in the case of Sherman v. The Syracuse & Rochester Railroad,† declined to make any distinction, principally for the reason that it would be difficult to draw the line, and say when the occupations were so similar that the employer should not be liable. This, were it the only reason given, would be equivalent to a refusal to do justice in a court of justice, because of the difficulty of making an attempt.

The hardship of this rule will be seen when the severity of its application is realized; when it is remembered that it includes a carpenter building a shed, and the engineer whose negligence kills him; a weaver, and the engineer who starts the factory machinery before the usual hour; a hod-carrier, and a slater who, at work for a sub-contractor, drops a slate upon the former's head; a factory girl, and an architect who, without sufficient professional skill, designs a factory building that falls in; a brakeman, and a switchman who sleeps at his post of duty; the baggage-master of one train, and the conductor of another, who disregards the company's time-table; a laborer riding home from his day's work, and the superintendent who carelessly causes a collision; all the employees on a train, and the mechanical engineer in the company's employ, who makes the plans of a bridge which gives way, as in the recent horrible disaster at Ashtabula.

## VI. — Is there Need of Further Legislation to Protect Labor?

It is further urged by the courts, in support of the rule laid down, that the employee is as free to choose his employment as the employer to select his workman; that, if he wishes, he can avoid a dangerous employment, or point out defects in machinery, or incompetency in fellow-workmen, as well as his employer can. It should not, however, be forgotten that the employee has no supervision or direction over the work; that he is usually hired and paid by the day or month; that employers, as a class, are chary of receiving from their workmen suggestions as to how the work should be conducted, or complaints against fellow-workmen; that workmen usually do not occupy the same position of independence as their employers; and if, in the hurry of business, they are too much afraid of taking risks, or too much inclined to make complaints, they may receive, instead of encouragement, an unceremonious dismissal. at best but sailors, so to speak, on the ship, whose duty it. is to man the yards, furl the sails, scour the decks, as the captain orders; who, it is said, usually prefers to keep the reckoning, take the longitude, and direct the ship's course himself. Business is not conducted by stump speeches and

electioneering, as caucuses are, nor controlled by ballots and majorities. The employment is usually solicited by the laborer. He, too often, has little money in his purse, and often a large and hungry family to maintain. There are usually many more laborers than hirers of labor. If the laborer is too scrupulous as to the qualifications of his employer, some less particular man may get the place. Employers seldom stand on the corners of the streets with certificates of fitness in their hands. Poverty is a blind critic, as well as hard taskmaster. There is no risk it will shrink from incurring, no burden it will not assume. Poverty is the arch-enemy of safety. While Capital, with leisurely care, can select the channels through which it will run, the industries it will set in motion, the wheels it will turn, and the railroads it will operate, Poverty must labor when and wherever it can, often with one eye blind to dangers, and one shoulder bent beneath an unequal load.

Although courts cannot interpose to lighten this burden, is not this a fitting opportunity for the legislature to interfere for the protection of labor? Is it not another occasion when the legislature ought to interpose, and lighten the heavier scale of justice by transferring the risk of personal injury from the scale of labor to that of capital? Would not this tend to raise the wages of persons engaged in dangerous employments, by compelling employers, upon whom would rest a heavier responsibility, to be more careful in the selection and discharge of their workmen? Would it not, in railway travel especially, make the general public more secure by ensuring the employment of more trusty, because better paid, workmen?

Should it be said that the employee can now oblige the employer to use due care in the selection of his workmen, by a suit for damages in case of neglect, the answer springs at once to the lips that this is at best a barren right, because in enforcing it it is practically almost impossible to prove that due care has not been exercised. This, like the other right to compel the employer to use due care in the selection of his materials, machinery and plant, is, both to the employees and the general public, because of the difficulty of proving his neglect to provide them, practically a worthless security.

### VII. — Should a Contract of Liability be Implied?

The controlling reason given by the courts in support of the rule laid down, is that the law does not imply a contract of liability.

This is a strictly legal reason, based, however, like each of the reasons previously considered, upon a presumption of fact. What is an implied contract? It is a contract which, in the absence of an express contract between the parties, is implied by the courts. It is, in other words, a contract which, where the parties have failed to express their meaning, the court puts into words for them. It is, however, always based upon a presumption of fact as to what their meaning was.

By virtue of what right does a court assume to put the contract into words? By virtue of considerations of public policy. By virtue of the assumed, but now undisputed right of the courts to say that public policy requires them to express in words what the parties themselves actually meant, or what they ought to have meant. For example, if the grocer sends to a customer's house, upon an order, a barrel of flour, considerations of public policy allow the courts to imply that the customer meant, or ought to have meant, when he gave the order, to pay a reasonable price for the flour. The words "public policy," in order to have any meaning, must mean the public policy of the State or country to which the court rendering the decree belongs. Of this right, Judge Shaw, in the opinion so often referred to, says: "In considering the rights and obligations arising out of particular relations, it is competent for courts of justice to regard considerations of policy and general convenience, and to draw from them such rules as will, in their practical application, best promote the safety and security of all parties concerned. This is, in truth, the basis on which implied promises are raised, being duties legally inferred from a consideration of what is best adapted to promote the benefit of all persons concerned, under given circumstances." He illustrates this principle by the well-known instance of common carriers of merchandise, for whom the courts make an implied contract of liability, amounting to a warranty that merchandise

entrusted to them shall be safely delivered to the persons for whom it is intended; by the case of inn-keepers, for whom the courts imply a contract of insurance against fire, and warranty that the baggage of their guests shall be kept from injury; by the case of common carriers of passengers, for whom the courts imply a contract to render compensation in damages to those passengers who may be injured through their negligence or the negligence of their agents.

As soon as this principle - that courts, in the absence of an express contract, have a right to imply for the parties a contract in harmony with the public policy and general convenience of the country - is taken into consideration, it at once occurs to any one that if, in the judgment of Lord Abinger, who in 1837 decided the first case upon this subject, the public policy of England had required the adoption of a different rule from the one laid down, the first precedent would have been different, and employers would have been held liable for injuries caused to their servants by the neglect of fellow-servants. It is likewise apparent, if the first case had been different, that when, shortly afterwards, the courts of South Carolina and the courts of Massachusetts were called upon to apply the rule to the liability of railroad corporations, they would have followed this precedent, had they not thought that the public policy of their respective States required the opposite rule. It is likewise apparent that when these latter judges, during the infant days of railroad and manufacturing enterprises, in the exercise of their discretion, adopted so severe a policy of protection, they might have mistaken the true policy of the country; apparent that they and their followers virtually became political economists, and laid down upon this subject the public policy of two great countries; and apparent that this rule is not in harmony with the usual policy which protects American capital against foreign competition, because it protects it at the expense of our own laborers. It is equally clear that they became makers of law rather than judicial interpreters. And not only is it clear that their opinions, which are judgemade law, may have been founded upon a wrong theory as to what was the true policy of the State or country, but it is also plain that what was thought by these judicial political

economists to be the true theory, may, in the growth of years and knowledge, be judged of differently by legislatures of the present time, who certainly have as well acknowledged a right to legislate concerning the continuance or discontinuance of the policy of protecting great monopolies at the expense of their employees; and the English Parliament has seen fit to change the policy of England by adopting a new theory.

#### How Large Employers Escape Liability.

Every man is liable for his own torts and breaches of contract. This is elemental law. Every man is liable for injury inflicted by personal negligence. If, while driving through the streets, he carelessly runs over some one, he is liable. If, while conducting a small manufacturing business, he injures one of his workmen by his personal negligence, he is also liable. If, while running a small cotton factory, which is under his own management and supervision, he carelessly, with his own hand, starts the engine before some workman, while cleaning the machinery in obedience to his orders, has finished, he is liable for the results of his personal negligence.

But if, as business increases and more workmen are employed, he hires a superintendent to direct the work and oversee these men, he thereby escapes liability for personal injuries. The superintendent, it may be, works strictly under his orders, doing precisely what he is told to do. The superintendent is his agent, duly authorized and commissioned. He works strictly within the scope of his acknowledged authority; he never disobeys an order; and all the details of the business are done strictly in harmony with the general authority conferred. He is, it may be, in every legal sense, the employer's other self. His hand is his employer's hand, his eye, the eye of his employer. His hand, his eye, his every act, are guided by a mind so much in harmony with the desires and interests of his employer, that it may almost be called the employer's mind.

We may go still further in our supposition: the superintendent may be even more expert and competent than his employer. He may, perhaps, have had a better training,

a larger experience; he may have learned his trade in a better school, and better understand the secrets and difficulties of the business. If a mechanic, he may be a better mechanic. If a machinist, he may be more adept. If a manufacturer, he may be more skilful. If a railroad superintendent, he may better understand the construction of locomotives, the control and management of trains. If a mining engineer or superintendent, he may know better than his employer how shafts are sunk, and coal or ore is mined.

All this, however, makes no difference. The eye of the law is blind to all these advantages. The employer, by the very act of hiring an agent or superintendent, has relieved himself from such liability for personal injuries to his employees. He is still liable, as before, to third persons, to all the outside world. If a stranger, a passer-by, a visitor, a passenger, is injured, he must make reparation. But the law, by a just or unjust exception, gives him liberty to escape damages from injuries to his employees, so long as they are caused by the negligent hand of a duly authorized agent.

#### How Corporations Escape Liability.

The same rule which excepts large employers of laborers, excepts also corporations. With them it works with added force. A corporation is an incorporeal being, a creature of the law. It is an impersonality. It has neither birth nor parentage. It knows no father but the State. The State is only its foster-father. It does nothing of itself; does all its acts by the hands of agents. Like the fabled daughter of Jove, it is invisible, yet by its influence controls the acts and guides the hands perhaps of hundreds. But whatever is done for it by the hand of an agent, is, in the eye of the law, done by its own hand. It is responsible for the acts of its agents, as corporeal beings are. The maxim, Qui facit per alium facit per se, - "What you do by the hand of another you do by your own hand," - applies to corporations as well as to persons. To this general rule there is, however, one exception. It is not liable for the acts of its agent when those acts cause personal injury to another agent. It is not liable for these acts, because both agents are fellow-employees of the corporation.

The hardship of this exception becomes more manifest when we remember that persons - almost any and every person, three or seven, according as the law requires engaged in business may become a corporation by applying to the Secretary of State, and conforming to the simple requirements of the corporation act. By this process of incorporation persons are not changed or regenerated, but their legal liability becomes changed. As persons, they were liable for their personal negligence; as a corporation, they are not persons, and therefore not liable for their own negligence. Neither are they, as we have seen, liable for the negligence of their agents, when this negligence causes personal injury to fellow-agents. For any act of an employee which causes personal injury to another employee, is an act done by a person who is a fellow-employee of the person receiving the injury. Corporations thus escape all such liabilities.\* When it is realized how much of the business of the world is done by corporations, how many manufacturing and railroad corporations there are, how extensive are their operations, and how many thousands of workmen they employ, the importance of this exemption from liability will be better appreciated.

#### ACCIDENTS UPON RAILROADS.

"In the providence of God there are no accidents," said one of Massachusetts' most honored sons, in commencing his eulogy on Abraham Lincoln. This truth, so tersely expressed, applies with equal force to persons killed upon our railroads. No man dies without a cause, though the cause and the causer may remain alike unknown. Every death upon a railroad, like every death by violence, is the result of somebody's negligence or wilfulness. How many persons in this Commonwealth are annually killed or injured through some one's negligence, can never be known. It is probable that from ninety-five to ninety-eight per cent. of them are either the proximate or remote cause of their own injuries. They are the victims of either their sole or their

<sup>\*</sup> See Howells v. Landore, L. R. 10 Q. B. 62; and Wilson v. Merry, before cited.

contributory negligence; and, in either event, the law excludes them from recovering damages. A good proof of this estimate is furnished by the records of the courts as compared with the number of accidents. In how few of the hundreds of instances where persons are killed or injured are damages recovered!

The railroad is the most fruitful field of violent deaths. According to the Railroad Commissioners' Report for 1882, there were 9,651 train accidents in the United States from 1873 to 1881, inclusive; 1,117 of them causing one or more deaths; 1,676 causing one or more injuries. There were 2,372 persons killed, and 9,387 persons injured. During the year ending September 30, 1881, there were in the United States 1,481 train accidents, as reported in "The Railroad Gazette," by which 438 persons were killed, and 1,644 persons injured. By the Report of the English Board of Trade, the number of train accidents and collisions on the railroads of Great Britain, with their results, is as follows\*:—

Total number killed,									1,135
Total number injured,									3,959
Passengers killed,									142
Passengers injured,			e						1,614
Persons killed on rai	lroad	prem	ises,	not	resulti	ng fi	om	the	
movement of trains.	, .								45
Persons injured on ra	ilroad	l prer	nises	, not	result	ing f	rom	the	
movement of trains,									2,733
Employees killed (inc.	luding	empl	loyee	sofe	eontrae	etors)	, .		546
Employees injured (in	cludir	ıg em	ploye	ees of	f contr	actor	s),		2,080

Of 5,084 persons killed or injured in England by the movement of trains, in nine years, 2,620 were employees, which is over fifty per cent.

During the year ending September 30, 1881, according to Table C of the Appendix to said report†, there were, in this Commonwealth:—

Total number killed,				184
Total number injured,				231
Passengers killed or injured,				42
Employees killed or injured,				200
Trespassers killed or injured,				126

<sup>\*</sup> See Mass. Railroad Commissioners' Report, 1882, pp. 21, 22.

<sup>† 1</sup>bid, p. 62.

At highway crossings and stations, killed	lor	injur	ed.			47
Passengers killed or injured by causes b	eyoi	nd th	eir o	wn e	on-	
trol,						11
Passengers killed or injured through their	ir ov	vn ca	reles	sness	, .	31
Employees killed or injured, train men,						167
Other employees killed or injured,						33
Total employees killed or injured,						200

Of 415 persons killed or injured within the year, 200 (about 50 per cent) were employees, 167 of them being employed in the management of trains.

These facts are furnished to the State by the various railroads themselves. There is no record published of the causes of accidents to employees; but it is probable that from 75 to 95 per cent of the 200 were injured by their own contributory negligence.

It will thus be seen that the effect of a change in existing common law will not be so widespread and injurious to the interests of the railroad corporations of the Commonwealth as has sometimes been apprehended.

It is difficult to tell with accuracy the eauses of these injuries to employees. No record of causes is published by the Railroad Commissioners, though it is highly probable that the railroad companies keep, for their own protection in case a suit is brought, a record of each injury, its cause, and the circumstances connected with it. This has been the custom of the English companies. James Grierson, the General Manager of the Great Western Railway, testified in 1877 before a Parliamentary committee, "that every accident, even down to the pinching of a man's thumb, was kept a record of by the Great Western Board for many years before an act was passed requiring the accidents to be reported to the Board of Trade; that is, I mean, accidents to servants." As to the proportion of accidents caused by the contributory negligence of employees, Mr. George Finlay, Traffie Manager of the London and North Western Railway, testified before the same committee as follows: "There were 53 who lost their lives; and, of those 83, 77 men were killed through their own want of caution, and three deaths resulted from the acts of their fellow-servants, and three from other causes beyond their control; so that in 77 cases the men were contributory, by their own negligence, to their

death, which unfortunately occurred, and in six other eases they were not contributory."

When asked if the same proportion of employees were injured through their contributory negligence, he was unable to answer the question accurately from statistics which he had brought with him.

Out of 83 employees killed, it appears that three were killed by the negligence of fellow-employees, which is  $3\frac{6}{10}$  per cent, the other  $96\frac{4}{10}$  per cent being killed by their own contributory negligence. These data are meagre, but are all that have been obtained.

According to an investigation made by Cornelius Walford. a well-known English statistician, and published in the Journal of the London Statistical Society, vol. XLIV., part iii., September, 1881, there are, per annum, in Great Britain and Ireland, 12,000 deaths by accident and violence, — about one in every thousand (p. 512); and as, according to the tables of the accident insurance companies, there are 99 non-fatal accidents to one fatal, he estimates the number of injuries annually occurring in Great Britain and Ireland at 1,200,000. The ratio of fatal to non-fatal accidents in the dangerous employments he estimates as three to one hundred (p. 513), because the severity of the injury increases the number of fatal accidents. Mr. Neison, in his report in the January number, 1880, of the same journal, estimates the ratio of fatal to non-fatal accidents upon railways to be two and onehalf per thousand on the passenger traffic lines, and three and one-half per thousand on the lines doing likewise a heavy goods and freight traffic (p. 51); and from the actual experience of the Miners' Permanent Relief Fund he estimates the ratio of miners temporarily disabled at 140 to 190 per thousand, and fatally injured at two and three-tenths to three and six-tenths per thousand; in case of railway employees, 84 per thousand temporarily disabled, and three per thousand fatally injured (p. 502).

## Are Complete Returns of Injuries made to the Railroad Commissioners?

It is a matter of State pride that our railroads show as low an average of deaths and injuries as the railroads of other States and countries. Without intending to impeach the accuracy of the reports of injuries made by the various railroads of the State, it is worthy of remark that the ratio of the number of injuries to the number of deaths is very small.

The number of deaths is, without doubt, correctly reported. Any one desirous of verifying the returns could easily do so by examining the reports of coroners and medieal examiners; and perhaps the district attorneys, to whom these officers report each death, keep a record sufficiently complete for this information. Why is it that so many are killed, while comparatively so few are injured? In 1882, for instance, 184 were killed, and only 231 other persons were injured. In 1881, 146 were killed, and only 200 were injured. A railroad train is, to be sure, a fatal instrument of destruction; but why should it be more fatal here than in other States and countries? During the last nine years, 1,266 were killed, and only 1,478 were reported as injured; while during the same years, in the United States, according to the "Railroad Gazette," 2,372 persons were killed, and 9,387 injured, — almost three persons injured for every one killed. It likewise appears by the Railroad Commissioners' Report for 1882, that the total number killed on the railroads of Great Britain in 1880 was 1,135, and the total number injured was 3,959, - more than three persons injured to one who was killed. In 1875 there were, according to the reports of the English Board of Trade, 765 killed, and 3,618 injured, — about five injured to one killed, — on the London and North Western Railway. In 1876, 83 were killed, and 1,898 injured, in the workshops and working the trains, - nearly 23 injured to one killed.

There is, no doubt, a difference of opinion as to what constitutes an injury. One corporation may think that a person is not injured unless he is so severely hurt as to be obliged to lose an arm or a leg, or is unfitted for work for the rest of his life. Another may say that the pinching of a thumb so as to lose the nail is an injury. And if each corporation were to be its own judge as to what injuries to report, it is probable that only severe injuries would be reported.

The accuracy and completeness of reports of the English railways to the Board of Trade were called in question

several years ago, and Mr. Edwin Phillips made an examination and report upon a part of the subject. In this connection it may be well to give a summary of the results He says that a thousand men were which he obtained. killed by the railroads of Great Britain in 1872, while only 590 lost their lives from shipwrecks and other casualties along the coasts. He found that the Lancashire and Yorkshire Company, which had made a return of 39 employees killed, and 73 injured more or less seriously, during the year 1872, had actually killed 54, and injured 1,367, - more than 25 injured to one who was killed. He says further: "The Lancashire and Yorkshire Company have close upon 14,000 men in their employ, but full 4,000 of this number may be deducted for clerks and other officials, who never have to incur danger; so that, taking the number of out-door servants at 10,000, it will be seen that there was one killed to every 185 employed, and one injured to every seven employed. Reckoning the number of railway men on all the lines in the kingdom at 200,000, it may be safely inferred that 1,080 men were killed in 1872, instead of 632, as given in the official returns; and 27,340 injured, instead of 1,395. So that nearly as many men were injured on the particular line referred to, as the Board of Trade returns give for the whole kingdom. It may be added (as I pointed out in my report published in the 'Times,' December 20th, 1873) that the result of some investigations conducted by a committee of the Edinburgh Chamber of Commerce strikingly bear out the correctness of my figures. And no person is included among those injured whose injury was not of so serious a nature as to incapacitate the sufferer from following his usual employment for several days." \* Mr. Cornelius Walford, in an article upon "the number of deaths from accidents," etc., in the September (1881) number of the "London Statistical Journal," estimates the ratio of fatal to non-fatal accidents in dangerous employments as three to 100, basing his estimate upon facts gathered from the tables of accident insurance companies.

The inference from these facts is, that accidents upon our railroads are more fatal than upon railroads generally

<sup>\*</sup> Fortnightly Review, March, 1874.

throughout the United States and Great Britain; or else that all injuries so serious as to incapacitate the sufferer for work for several days are not reported.

PROBABLE AMOUNT OF DAMAGES FROM A CHANGE IN THE LAW.

As bearing upon the question of the probable compensation paid annually in damages by railroads, for personal injuries caused to passengers, an elaborate calculation made by Mr. Galt, an English statistician, and published in an earlier number of the "Fortnightly Review," shows that the English railways expend for this cause  $2\frac{3}{4}d$ . in every sovereign of their total expenditures, or about one per cent of their total disbursements. The ratio of the number of passengers killed without their contributory negligence, in the United Kingdom, to the number of passenger trips, was:—

In 1877, one in 50,144,876.

In 1876, one in 14,165,455.

In 1874, one in 5,556,284.

Of the 2,500,000 persons employed in the factories and workshops of Great Britain during the year ending with the 31st of October, 1879, 5,333 received fatal or other injuries, or only about one in every 468 persons employed.

In Massachusetts, during the year 1882, the ratio of persons killed, without their contributory negligence, to the number of "passenger trips," including the trips of seasonticket holders, was one in 20,927,034; and the ratio of persons injured was one in 667,300. According to the testimony of Mr. Evans, the General Secretary of the Amalgamated Society of Railway Servants of Great Britain, of 4,383 persons killed or injured, no instance came to the knowledge of the society where damages were recovered, although 39 of them were killed, and 514 injured, according to the companies' reports, from causes beyond their own control.

It is thus seen that however many persons are killed or injured, whether passengers or employees, a very small proportion of either could recover damages; and if one per cent of the total expenditures covers all the money paid out in the form of damages to passengers, a change in the law as to the liability to employees killed or injured, who are less in number, can work, it would seem, no great hardship.

Causes of Injuries to Railway Servants.

The employees, in almost every instance, are the causers of their own injuries. Can nothing be done to make them more careful? Can no additional precautions be taken to make their employment less dangerous? Two hundred were killed or injured in Massachusetts during the last year. The railroad corporations are under a heavy legal responsibility to protect passengers. They are, in a less degree, responsible for the protection of their employees. Do they take sufficient precautions to protect them? If placed under a heavier legal responsibility, would they do more? These are questions which the employees of the British railways have been considering for years. They have addressed petitions and remonstrances to their employers. They have organized trades unions for mutual protection. They have organized mutual insurance companies. They have petitioned Parliament, setting forth their grievances, and asking for additional legal protection. Ten thousand railway servants signed a memorial, which was presented to the Royal Commission when this subject was under consideration. this memorial they enumerated specifically, as follows, six of the remote causes of accidents to employees: 1st, Excessive hours of labor; 2d, Non-enforcement of certain of the companies' rules, ostensibly made for the protection of the men; 3d, The non-adoption of the most approved appliances conducive to safety in the working of railways; 4th, The want of proper accommodation for the working of freight and traffic; 5th, The employment of inefficient persons for the performance of responsible duties; 6th, The insufficient number of men employed.

In 1876 Frederick W. Evans was the General Secretary of the Amalgamated Society of Railway Servants of Great Britain. He had had a large experience, was familiar with this subject in its breadth as well as in details, and testified before a Parliamentary committee as follows:—

"If you will permit me, I will make a brief statement as to the views which I entertain upon the subject; and as nearly as possible I will

confine my remarks on the subject, in so far as it affects railway servants. Railway servants are, more than any other class, interested in placing on their employers such liabilities as will ensure every precaution being taken for their safety. They are the most interested, because a larger percentage of them are victims of accidents, which, to a very great degree, are of a preventable nature. By the returns which the eompanies supply to the Board of Trade, it appears that in 1875 alone no less than 4,383 railway servants were killed or injured by accidents on railways. Of this number the companies assert that only 39 were killed, and 514 injured, from causes beyond their own control; while 726 were killed, and 3,104 were injured, from their own miseonduct or want of caution. These returns are by the companies. But I look upon the companies as interested parties, and, therefore, not impartial in making such returns. \* \* \* Taking the companies' own figures in the 1875 return as being accurate, there would be even then 553 servants injured by no fault of their own, and to whom, were they not servants, it is probable that the companies would be compelled by law to pay compensation. But, as the law at present (as I understand it) stands, railway servants cannot claim any compensation whatever for the loss they suffer by the acts of others. The companies, at present, are in no way responsible for the safety of their servants. Every act done for a corporate body is the act of a servant; and, whatever the position of that servant to another, any act of his, if injurious to his inferior, the law holds to be the act of a fellow-servant. They are in a common employment. It so happens that, as the law now stands, the life of a railway servant is of less value than the life of a horse; inasmuch as, however gross the mismanagement which produces the death of, or injury to, a servant, there is no responsibility whatever upon the company; whereas, if a horse is injured or killed, it costs the company a certain amount of money in order to replace the animal. It is in consequence of this irresponsibility that companies do not go to any great expense in removing sources of danger to their servants. \* \* \* I hold it to be the duty of the legislature, as the companies cannot act for themselves, but must depute their authority to others, to make the companies responsible for loss sustained by servants through the act of those who wield authority in the companies' names. \* \* \* In shunting [switching] operations, about one in every twenty men engaged are killed or injured in the year. This arises, in a great measure, from a practice termed flyshunting.

"In the companies' rules this practice is generally forbidden; but, while forbidden in the rules, it is nearly everywhere practised with the consent of the companies' officers; and, with the limited accommodation which the railway companies have for working their goods traffic, I question whether the traffic could be carried on without resort to this practice. Where the rules forbade a practice, and it was carried on with the sanction of the companies' officers, I would hold the companies responsible for all accidents to their servants arising from the practice. There are in the railway service a number of officers of various grades, who each to those servants under them represent the employer, and

exercise, so far as such servants are concerned, the authority which an employer has over those employed. Thus, to the ordinary servant on a railway, the manager, superintendent, station master, inspector and foreman, represent the interests and the authority of the employer, or the company. In any case where the actions of such persons in authority, or the actions of others who earry out their instructions, infliet injury to a servant, I hold that, as the officer stands in the position of employer, the company should be liable for loss occasioned by his neglect, indiscretion, or want of judgment. It also happens that one class of servants are under the direction of another class, and are bound to obey their instructions. Thus, the driver is bound to obey the directions given him by the signalman. Should the driver refuse or neglect to do so, and a fatal accident occurred, he would be deemed guilty of manslaughter; and the companies invariably punish any disobedience by drivers to the directions of signalmen. In this case also, the signalman represents the authority of the employer; and if by his wrong direction a driver, or fireman, or guard were injured, I hold that the company should be liable. It has been asserted that men are paid higher wages in proportion to the risk they run. Nothing could be more inaccurate. In dangerous occupations on railways the risk is greatest when the experience is least, and when the rates of wages are lowest. Thus, the risk to a man just started at from 20s. to 22s, per week as a shunter or brakesman is greater than when, by length of service, he has attained to experience and the maximum wage of 25s. or 30s. respectively. Again, the highest wages are not paid to the class of servants who in the performance of duty run the greatest risk. Thus the shunter, whose duties are by far the most dangerous, receives less than the driver, than the goods guard, than the passenger guard, and sometimes than the signalman. The highest wages are given to those classes whose experience is gained by long service, and whose duties are responsible. It is the interest of the companies to induce these men, by offers of higher wages, to remain in the service. If they became migratory, the work of the lines would be carried on with greater risk, inconvenience, and loss to the proprietors. I am, therefore, of opinion that in the consideration of the liability of railway companies to their servants for injuries, it cannot be maintained that higher wages are paid to cover greater risks. The exemption of the employer from liability for claims to compensation for injuries to one servant, caused by the neglect of another servant, known as the common employment doctrine, bears most unjustly on railway servants. Owing to the different natures of their occupations, there is nothing common in the employment of many. railway servants, unless it be that the same shareholders are their employers. There is no real community of employment between a guard and a plate-layer, an engine-driver and a clerk, a joiner and a fireman; yet in these instances the law-courts have ruled to the contrary. And, as between officers and servants, their real relations are those of employer and employed. Thousands of servants never see each other, live miles from each other, are in totally distinct departments, and under different officers. Servants have not the choice of their fellows,

are ignorant of each other's qualifications, and any attempt to interfere with the appointments of the officials would be viewed by them as an insolence. I may state that a little while ago an appointment was made of a driver of some four months' qualification, to the fastest train running on a certain railway. At a meeting of the men I was requested to lay before the chairman this fact; but the chairman has neither had the courtesy to notice my letter, nor has there been any alteration whatever in the state of things. The railway companies generally refuse to recognize any combination of their servants; and therefore the servant would have really no influence in the appointment of other servants by the companies. Nor can the servants judge of the state of the machinery and appliances, other than that immediately under their own control Any refusal to obey orders may result in an immediate arrest by any officer under the Railway Act of 1842, which provides special protection to the companies against any neglect or wilful disobedience of their servants. These are, to my mind, reasons why the companies should be legally responsible to one servant for the injury done him by another. The whole question presents itself to me in this form: Loss and injury are inflicted on a workman by the carelessness or negligence of a person who has been selected specially by an employer, who acts under the employer's instructions, and who is free from the exercise of any control by the injured workman. The employer is liable for any damage which such a person might, through incompetence or negligence, do to any person not in the employ, or to any property entrusted to the employer; and I am unable to see why the liability should be removed, when the damage is done to an employee through no fault of his own. The servant cannot be expected to undertake a portion of the employer's risk, when he is debarred from sharing in the profits. The servant is a contractor with the company, as is a railway passenger or freighter; and if he faithfully performs his contract, the law should protect him from loss inflicted by other and injudicious or unfortunate contracts which his employer may make with others for the employer's profit and convenience. There can be little doubt that if such was the case, railway companies would more carefully select their servants, and place them under more careful and efficient supervision, and suppress those dangerous methods of doing work now everywhere practised, and which lead to the fearful slaughter of railway servants. It has been urged that if a measure providing compensation for injuries to workmen became law, they would be more careless, and incur unnecessary risk. I am not of this opinion. There are several cogent reasons against such a view. First, for them to do so would in itself invalidate any claim they might make to compensation from their employer Secondly, if the safety of others was concerned, their conduct would lead, in the railway service, to dismissal from the service, and possibly to imprisonment. Thirdly, it is against human nature to voluntarily incur pain and deformity, and sacrifice family and all natural enjoyments, especially as in this case, when the expected recompense is an uncertainty. Fourthly, such an argument would be equally effective if urged against compensation for injuries to passengers; and, if it has any weight, railway accidents to the public would be more frequent than they are,"

In another part of his testimony he says, in answer to a question as to the probable remote causes of the death or injury of the 4,383 railroad employees reported killed, and the 3,104 reported to the Board of Trade as injured in 1875: "In my opinion, if the proper causes were returned in about one-half of those cases, it would be found that the want of accommodation, and the other causes mentioned in the memorial, would have contributed to the accidents." (Parliamentary Report of 1876. Ques. 1027.)

## Causes of Accidents upon Railroads in Massachusetts.

The general causes of accidents already enumerated are: —

- 1st. Excessive hours of labor.
- 2d. The non-enforcement of certain of the companies' rules, ostensibly made for the protection of the men.
- 3d. The non-adoption of the most approved appliances conducive to safety in the working of railways.
- 4th. Want of proper accommodation for the working of freight and passenger traffic.
- 5th. The employment of inefficient persons for the performance of responsible duties.
  - 6th. The insufficient number of men employed.
- I. In connection with or in addition to these there are various remote causes of more or less importance. Among them, First, is the use of intoxicating liquors. Although the rules of all the corporations proscribe their use, malt liquors, lager beer and ale, are sold at most of the station restaurants.

Second. The favoritism shown in the appointment of train hands. Men who are unfit for the responsibility with which they are entrusted are not infrequently given or retained in positions upon the request of influential directors or stockholders. Their fellow-workmen hesitate to incur the odium of making complaints; and sometimes, especially while there is a pressure of business, incompetent men retain their positions for some time.

Third. The use of the telegraph or block system. Without expressing any opinion as to the comparative merits of this system, it is without doubt sometimes the cause of an

accident. In the hurry of business, while the train is waiting at a station for the order to go on, the conductor sometimes signs, for the engineer, a receipt for the despatch, or the despatch is missent or misunderstood, and in consequence a collision occurs. In a recent case in New York, where a fireman was killed because the conductor had signed the order for the engineer, who, although he had not received it, had started his train, no damages could be recovered, because they were all fellow-servants.

Fourth. The neglect of the statute regulation requiring one man for every two passenger cars. Since the adoption of the air and vacuum brakes, this requirement, designed partly for the protection of passengers while getting on and off the cars, is frequently violated; and, partly because no similar law exists in relation to freight trains, trains of from fifty to eighty cars are sometimes sent out with only four brakemen.

II. Among or in addition to the most approved appliances conducive to safety which have not been adopted, may be mentioned, *First*, the Miller platform and air or vacuum brakes, which, though generally, are not universally used on passenger cars, and have never been in use upon freight cars.

Second. Faults in construction, sharp and reverse curves, sags in the road-bed, which cause trains to break apart or lurch so suddenly as to throw the men off their balance; truss bridges so narrow that men hanging off the steps, on the look-out, are killed; overhead bridges, so low that brakemen are frequently swept off the tops of freight trains. There are some bridges that have killed their half-dozen men.

Third. The insufficient lighting of stations, and the lack of proper platforms and crossings safely arranged and guarded.

Fourth. Insufficient car inspection, which usually extends to the running gear, the wheels and brakes, but seldom includes the body of the cars, especially freight cars, or the ladders and handles. Insufficiently fastened or rotten ladder-rounds are not infrequently the cause of a brakeman's falling between the wheels.

Fifth. The variation in the height of cars, over the tops of which brakemen are obliged to find their way, and generally at night.

Sixth. The lack of a safe railing around the tops of freight cars, a simple and effective contrivance for saving the lives of men, which has been partially adopted by some roads.

Seventh. The awkward, old-fashioned method of shackling cars, which obliges the men to go between them.

III. Among needs of proper accommodation for the working of freight and passenger traffic are, First, the need on some of our roads of a double track, or sufficient side tracks. As to this need of one of our railroads, its general manager says: "There has been almost constant blockate of freight-movement lately on the divisions referred to, arising from insufficiency of side tracks to accommodate the vastly increased business. Until within a short time, a half-dozen trains would be found on a division of road with side tracks which would hold but a single train; and, in consequence, the passing and passage of trains was necessarily a slow process." On this road, during the past year especially, a shameful, wicked loss of life has occurred from this cause.

Second. The lack, at local freight stations, of sufficient sidings, freight-houses and platforms, which necessitates the breaking up of the train into parts, when too long to be accommodated, and the shunting-off of these various parts to different tracks in the yard. This process of "fly-shunting" is the most dangerous operation in the working of freight trains.

Third. The sudden adoption of new appliances, before the train men have become sufficiently familiar with their use.

Fourth. The sudden adoption of new methods of business. A collision costing one road sixty thousand dollars, and injuring the fireman severely, was caused, say the Railroad Commissioners, "by a general misunderstanding of a telegraphic order," addressed to the freight conductor for information, and understood as an order to go ahead.

Fifth. The tendency, in using the telegraph, to make the orders so terse as not always to be explicit. Orders

written by an expert operator are for this reason misunderstood by a freight conductor or engineer less expert in this direction.

- IV. The employment of inefficient persons for the performance of responsible duties is a not infrequent cause of accident.
- First. The management are sometimes deceived by applicants for positions who pretend to be skilled train hands. That economy which discharges employees in dull times, expecting to be able to find competent train men when prosperous times return, is sometimes a mistaken economy.
- Second. Because of frequent changes in the sets of train hands, caused by discharges and new appointments, in consequence of which train men do not become familiar with each other and each other's ways and habits of doing business.
- Third. Because of the insufficient wages paid on some lines, where, it is said, there are station agents, for instance, who receive only ten dollars per month. Railroads sometimes employ inefficient persons, men who have been injured on their road, in order to avoid the possibility of a claim for damages, retaining them until the claim has been settled or outlawed. Instead of paying, they pension them, and take the risk of accidents.
- V. Whenever an insufficient number of men for the proper management of trains is employed, as a natural consequence, they are obliged to work an excessive number of It is when the employee is worn out with overwork that there is the greatest danger lest, by some lapse of ordinary care or attention, an accident may occur. When an insufficient number are employed, there is even greater danger that, in the hurry of making connections, with the extraordinary strain imposed, some slip may occur or something be neglected. An employee on one of the divisions of the London and North Western Railway says, in a letter already published: "I have before me a report from Leeds of one man having worked 1313 hours in a week; also a ease of an engine-driver working 106 hours in one week, lately; and 40 or 50 hours in two journeys, with only a few hours' rest, is a common occurrence. A goods guard

told me this morning that he had lately worked  $32\frac{1}{2}$  hours without rest, and he received the sum of 12s. 6d., although his employers, in 1872, granted as a concession that ten hours should constitute a day, and afterwards the men should receive overtime at the rate of eight hours per day."

The following are actual cases of overwork and insufficiency of help, which have recently occurred in this State; and, if an accident had occurred, the excuse, if made, that it happened under a pressure of business, would have been no justification for the loss of life.

First. A train due at 6.20 P.M. arrives on time at A——. Passengers and baggage must be discharged, and the train backed four hundred feet, in order to clear the main line for an express passenger train which passes at 6.24, four minutes later. During this time both the inward and outward tracks must also be flagged, which means that one man must be sent forward, and another back, each the distance of fifteen telegraph poles; there are only the conductor and two brakemen to attend to the flagging and the switches.

Second. On one road a section gang, consisting of a foreman and three assistants, is obliged to keep properly graded, and in proper condition, the same length of road to which a section gang of six persons is usually apportioned on other roads.

Third. The neglect to provide switchmen has caused many accidents, because the brakemen on the train neglected to leave the switch as it should have been left, and the train which came afterwards was thrown off the track, or on to a side track, where another train was waiting. Had the brakeman even thought of his mistake, after his train had gone on, it would have been almost impossible to rectify it, although a switchman might have done it.

Fourth. An engineer went to work Friday at 5.30 a.m., and remained on duty till Saturday at 12.15 a.m. On the same day at 5.30 a.m., about five hours afterward, he went on duty again, and worked till 7.30 p.m., when his day's work should properly have ended; but he received orders to continue work, and did so for 24 hours longer, until Sunday at 7.30 p.m., being on duty 62 hours, with the exception of five hours and fifteen minutes.

Fifth. Another engineer worked the same number of hours as the preceding one; but, instead of being relieved from duty at 7.30 p.m. Sunday, he continued on duty until 5.30 a.m. Monday, thus making 74 hours of almost continuous work under a heavy responsibility, without rest or intermission, except for five hours and a quarter.

Sixth. The following is a case of overwork by a full set of train men, consisting of conductor, two brakemen, fireman, and engineer. Work begins at 5.30 A.M. Work ends, every second day, at 7.30 P.M., and on every alternate trip at midnight; is continuous all day; every alternate Sunday the same men are on duty from 9 A.M. till 11 P.M., and while on the road are obliged to tend the switches. During the first trip they are on the road 38 hours. During the alternate trips they are on the road 43½ hours; and on every other Sunday they are on duty for 14 hours. During the day they travel about a hundred miles, carrying about a thousand passengers, and making a hundred and fifty station stops. In addition, the engineer must keep an accurate account, and make returns of various matters relating to the amount of coal used, and the working of his locomotive; and the conductor must make out seven different reports on blanks calling for minute details, with duplicates of five of them.

Seventh. Another set of train men work every day from 6 A.M. to 8 P.M., fourteen hours; and from 6 A.M. till 12 P.M., eighteen hours, on alternate days; and likewise work alternate Sundays.

Eighth. A freight train gang left the starting point at 11.10 A.M., and returned at 7.10 the next morning, at the end of twenty hours. At 8 A.M., within an hour of the time of their arrival, they took out another train, returning at 4.30 P.M., at the end of eight hours and a half. Three hours after their arrival, at 7.30 P.M., they began work again, returning at 10.30 A M. the next day, at the end of fifteen hours, having been on duty  $43\frac{1}{2}$  hours, with the exception of fifty minutes' intermission at one time, and three hours at another. "Of course," says one of the brakemen, "I went out with my own train that same night." It was on this road that one of the brakemen, overworked

on a freight train, who had been sent out to flag another train, fell asleep at his post, and was run over and killed by the train he was sent out to flag.

Ninth. The following case is given as an illustration of how train men are prevented, while on their trips, from getting sleep: A train left A—for a trip to Boston, where nearly all the train men live, starting Thursday night on time, and not arriving, in consequence of various delays, allowing no opportunity for sleep, until 5 A.M. Saturday, having been one day and two nights on the road.

Tenth. A train hand, who had worked from 9 A.M. until 11.15 P.M. on Sunday, continuously,  $14\frac{1}{2}$  hours, and during the rest of the week  $97\frac{1}{2}$  hours, — a daily average of  $16\frac{1}{4}$  hours, — declined to work on the subsequent Sunday, because he needed rest, and was discharged. An engineer, who during the week had been on duty the same number of hours, was asked to volunteer to work on this Sunday; and, upon his declining, and upon being told that such accommodating men were to be had, he consented to work.

Eleventh. The plan recently in use on one of our roads, of paying men by the trip, instead of by the day, has been a frequent cause of overwork, by making it possible, in some cases, for train men to do thirty-six days' work in a month.

One reason for the increase of labor imposed upon conductors and engineers is, that they are obliged to make out so many reports with minute specific details.

It is often said that the wages of a railroad employee are higher in proportion to the extra risk which he assumes. As has been already said, the facts do not warrant the assertion. In reply to some recent criticisms upon the low wages paid, the management of one of our railroads say, that while heretofore a conductor has been paid \$2.65 per day, and a brakeman \$1.75 per day, by a plan just adopted, the pay of a conductor has been increased to \$2.90 per day, and that of a brakeman to \$1.90 and \$1.80; which is declared to be a higher rate of wages than that paid by other railroads. Freight-handlers, who work in the freight-house, receive \$1.50 per day; car-knockers, or yard-repairers, who are exposed to no danger from

the running of trains, receive \$1.75 per day; a blacksmith's helper receives \$2.00; a common laborer or a gravelshoveller gets \$1.50 per day, with regular hours for work, and an hour at noon for dinner. From these figures, and a comparison with the wages ordinarily paid to day-laborers, gardeners, and ordinary mechanics, it will be seen that railway employees are paid, like other men, for the hard work they do, with no extra compensation for the risks incurred. In case one of them is killed, most of the railroads pay the expenses of his burial, unless they are otherwise provided In case one of them is injured, the companies usually furnish him with surgical or medical ance, and provide for his care in some hospital until he can resume work, or until he recovers, if this is within two or three months; but this is done only on condition that he waives his claim against them for damages. Should he have received his injury in consequence of some act of courage, he generally receives some more liberal provision. opinion of experienced corporation counsel, of railway employees injured in this State not more than five per cent ever prosecute their claims by suit, and not more than one per cent, one-fifth of these, successfully.

#### RAILWAY INSURANCE.

One method of relieving the condition of employees who have suffered injuries, and the families of those who have been killed, which for several years past has been practised in England, and which in some ways is being practised in America, is Accident Insurance.

The number of persons, passengers and others, who are annually killed or injured on the railways of Great Britain, and the number of persons annually travelling by rail and exposing themselves to danger, attracted the attention of persons familiar with the law of chances which governs insurance and the management of its general business. While passengers, travelling occasionally, were willing to incur the expense of premiums, employees, as a class, were too poor to pay the large premiums which their constantly dangerous employment required. For their benefit another expedient was resorted to, more especially after the famous Henly dis-

aster. It was the organization among themselves, with the co-operation of some of the railroad corporations and proprietors of collieries, of mutual co-operative and provident societies.

The object of these societies was to provide something for the employees or their families in case of death, injury, sickness, superannuation, or inability to work from any acciden-Railroad employees and miners were generally too improvident to be willing to pay a quarterly or monthly stipend from their wages for the privilege of receiving an allowance upon the happening of so uncertain an event; and it was necessary that the various corporations and proprietors of mines should be induced to make the deduction of such an allowance compulsory upon those already in their service, or a pre-requisite to admission of others into their employment. As the funds collected must be held and invested, and paid over to the persons entitled to them in such amounts as had been prescribed, and the general duties incident to such a business must be performed by some persons in whom all the members had confidence, it was necessary for the associations to have paid officers. As the amounts which the employees were willing to have deducted each month or week as premiums from their wages were so small that only a small monthly or weekly allowance could be paid in case of death or injury, the corporations and proprietors found it for their several interests to co-operate with their workmen by contributing to the general fund, and by assuming, for the sake of saving expense, the duty of receiving, investing, and paying it out to the proper persons. At the present time there is one of these associations connected with almost every railroad in England, and with nearly every one of the large mines and mining districts. Some of them are large in number, one of them, called "The Northumberland and Durham Mines Permanent Relief Fund," numbering, in 1878, 70,000 members. A fixed allowance is paid over to each person entitled, whether the injury was caused by the negligence of a fellow-workman, or by his own negligence. Unless allowances were made to persons of each class, the scope of such an association would be comparatively limited; because, according to the reports

of the Royal Commission on Railway Accidents, published in the year 1877, there were, during the four years from 1872 to 1875, 2,720 railway servants killed through their own negligence, and 238 from causes beyond their own control; and there were 7,275 injured through their own negligence, and 1,724 from causes beyond their own control,—about twelve killed and four injured through their own fault, to one killed or injured through the fault of some one else.

The plan upon which these associations are organized may be illustrated by the plan of the one connected with the North Western Railway, which employs about 45,000 men, 24,000 of whom are engaged in the actual operation of trains. Connected with this railway are two associations, an insurance and a provident society, - one to provide assistance to men so unfortunate as to meet with accidents, and one to provide for the necessities of sickness. The first, in case of a death, pays over to the family a sum varying from £20 to £40; and, in case of permanent disablement, from £25 to £35, according to the class of risk taken, and the amount of the premium paid. In case of temporary disablement or illness, twelve shillings to fifteen shillings a week are paid for a period of twenty-six weeks, unless recovery takes place before; after this time has elapsed, a half allowance is paid. miums paid to the Insurance Society by the workmen, or rather deducted from their wages, vary, according to the class to which each belongs, from one penny to threepence a week; and those paid to the Provident Society vary from two to four pence a week. The company contributes to the general fund of both societies about £2,300 a year, together with all the fines which are imposed upon the men for neglect or disobedience of the rules, orders or regulations of the company. The representatives of a workman who has paid twopence a week to the Insurance Society would receive £35 in case of his death; were he temporarily disabled, he would at the utmost receive twelve shillings a week for twenty-six weeks, and half that allowance during the continuance of his disablement; were he permanently disabled, £25 in addition to whatever weekly allowance he had received; and, were he to die from natural causes, his representatives would receive £10. The allowance to the

representatives of a foreman or a servant of a higher grade, who pays a premium of threepence a week, is £40 in case of his death; if temporarily disabled, he receives 18 shillings a week for twenty-six weeks, and half allowance thereafter; if permanently disabled, £35 in addition to any weekly allowance he may have received. These societies were established in 1871–2, and numbered five years ago 25,000 servants of the London & North Western Railway. The Great Western, the Great Northern, and the Midland Railways have similar societies in an equally prosperous condition.

Of the Midland Railway Friendly Society, the Fourth Report of the Commissioners on Friendly Societies, presented to Parliament in 1874, which contains the fullest and most carefully prepared information upon this subject, says, Part 1, p. lxviii:—

"It is a peculiar feature, both in some of the railway friendly societies and of many of those in collieries, that membership is made compulsory by the employer.

"The Midland Railway Friendly Society, of which an account will be found in Mr. Stanley's Report, was established in 1860, and had, by 1871 8,295 members, and £7,500 capital. Rule 1 states that the directors 'have resolved to require all those in their employment who receive weekly wages (subject to the exceptions under the rules) to become members;' and Rule 5, that 'it shall be imperative upon all servants employed in the passenger and goods departments, gangers, enginedrivers, and firemen receiving weekly wages, who may hereafter enter the service of the company, to become members of this society. This rule is applicable to every one as above who has been one month an appointed servant of the company, at wages exceeding 12s. a week-Officers and servants in receipt of salaries shall have the option of joining, or not, as they may elect.'

"The society is actively self-governed. Its financial organization does not, however, appear to be satisfactory, as its solvency depends not solely on contributions calculated according to the benefits assured, but partly on a fixed yearly grant from the railway company, which apparently was taken into account when fixing the rates of contribution, but which, in a society with a varying and probably increasing number of members, may or may not be sufficient for the purpose it affects to serve, and is probably relied on for serving.

"The contribution to the benefit is uniform, 9d. a fortnight. The benefits, are medical attendance and 12s. a week, full sick pay, for twenty-six weeks; then 6s. a week for twenty-six weeks; then 4s. a week for the rest of sickness or ordinary illness. If the member be disabled by accident in the course of his duties, he receives 15s. a week

for twenty-six weeks, then 7s. 6d. for twenty-six weeks, then 4s. In case of death from ordinary causes, the member's representatives receive £12. In case of death from accident in the service of the company, £25. There is a separate contribution of 3d. a fortnight for management, out of which the doctor is paid. The members' contributions are stopped out of their wages."

The London and South Western Friendly Society, organized upon a somewhat different plan, makes membership compulsory upon all servants in the traffic and freight department, and has rates of premiums graduated according to age, as general insurance companies have.

The largest associations are among the miners, the North-umberland and Durham Associations numbering, as already stated, 70,000 in 1878; although many thousands of miners in these districts had not then joined it, and nearly half of the owners of collieries had not subscribed to its fund. After a careful examination of its condition by an experienced actuary in 1878, when it had been seventeen years in operation, it was found possible to pay a pension worth £160 in ease of death, or an allowance of eight shillings per week in case of permanent disablement, upon the payment by each member of a premium of twopence per week. The contributions of the employers amount to from fourteen to twenty per cent of the amount paid in by the men.

In the counties of Durham, Cumberland, and Staffordshire, as well as in other mining counties, there are likewise large associations which insure against sickness and accidents, some of them receiving contributions from the proprietors of collieries, and some of them aided by their co-operation in making membership compulsory. Among the leadminers of Northumberland and Durham there is likewise a similar society, supported in the same way; and, although membership is not made compulsory, about three-fourths of the workmen in the mines are members. An allowance of ten shillings a week, in case of sickness or accident, is paid upon a premium of fivepence per week; and, in case of death, £20 upon a premium of twopence per week.

Besides these various associations, there is also, in connection with some of the railroads,—the North Western,

for example, — a pension list for the salaried staff, such as station-masters, clerks, and all above their grade, which, in the instance cited, is already supported by a large fund made up of assessments upon the members and contributions from the company. It is exclusively for the benefit of the salaried staff, and provides for cases of superannuation, as well as disability from illness or accident. In Yorkshire, the miners belonging to the association were paid, in consequence of injury, during the three years ending with 1876, the sum of £29,000; and during the five years ending with 1875, no less than 711 persons lost their lives in the mines from explosions of fire-damp, the falling in of roofs and coal, from accidents in shafts, and from other causes.

This species of insurance, which is but the adaptation of the general principles of insurance, and the special features of accident insurance, to associations of this kind, has been in successful operation in Germany for many years; and the English could have learned, if they did not, all the principles upon which their societies are formed, from the miners' associations of Germany. It had reached such a stage of general development seventeen years ago, that it was provided by the Allgemeineis Berggesetz — General Mining Laws - of June 24, 1865, applicable to all mines, and furnaces for the smelting of ore, that every mining district should have its own Knappschafts-Verein - Workingman's Association, - whose constitution should be subject to the approval of the local authorities, and in which membership should be taken by both masters and workmen. the form of constitution prescribed, every member must pay into a common fund a small proportion of his wages, or allow his employer to deduct from his wages a fixed amount, and pay it in for him. The employer is also obliged to pay in a certain sum, usually amounting to about onehalf the sum contributed by the men. The object of these associations is to make some provision, in colloquial phrase, for a rainy day; some provision to meet the exigencies of accident, sickness, or death; some provision in sickness for medicine and medical attendance; together with a regular allowance for the support of any member, if necessary, for the rest of his life, or during his temporary disablement;

or, in case of his death, to give him a decent burial, and take care of his children till they reach the age of fourteen, and his widow during her life, or until she marries again. associations of miners already formed were obliged to conform to this law, and adopt the form of constitution which it prescribed. In matters of this kind, and in almost all matters which relate to the general protection of the poorer classes, and the distribution of charities, the New World can learn much from the Old, where, in an older form of society, such problems were much earlier presented to social scientists for solution. The system has worked well both in England and Germany. It was necessary to make this form of insurance compulsory, because many workmen would not otherwise make suitable provision for the future, and employers would not otherwise lend their co-operation. If looked upon simply as a provision against the need of public charity, it has been of great service, by keeping A peculiar feature indigent miners out of the workhouse. of the German law provides that the courts may, upon proper request, determine whether the sum paid by way of assistance shall all be paid at once, or by weekly or monthly instalments; and so thoroughly has the system become established, that it is not uncommon now for large employers of labor to insure themselves, in one general policy, against loss by the payment of damages and assessments for injuries to their workmen. And this practice is not uncommon in Great Britain, especially since the passage, in 1880, of the Employers' Liability Act. In these two ways the workman is insured by the association to which he belongs, and his employer by some general insurance company.

In the United States the principal experiment in this class of insurance, on the mutual contribution plan, is that of the Baltimore & Ohio Railroad Company. The employees of this company have an association, organized in May, 1880, under the name of the Baltimore and Ohio Employees' Relief Association. This organization is in successful operation, and its scheme is the best for the employees of American railroads. It is so complete, we have given in Appendix B the letter of the company proposing the plan, and the constitution and by-laws of the associa-

tion. This association has been incorporated by the Maryland legislature by Act of May 3, 1882. Should kindred associations be formed in this State, they could be incorporated under our general laws. There might be a combination of several or all the railroad companies of the State for the formation of such an association, or of the factories of a place or of a county. There seems to be no doubt that with such associations in existence, and in successful operation, much progress would be witnessed in the creation of harmony between employers and employees.

When this question of insurance is considered in connection with the general question under discussion, it is naturally asked whether the provision thereby made for employees, should such a system be adopted in this country, might not be an ample substitute for the proposed increase of the liability of employers. And, while it is true that such a form of insurance would meet the necessities of many more employees than would the proposed change in the law of liability, it is equally true, that because some provision has been made for an employee who has been injured through his own carelessness, is no reason for refusing to make additional legal provision for a person who has been injured through the carelessness of his employer. The first person could in no case recover damages, because the injury was caused by his own contributory negligence. Has not the second person, whose injury was caused by the negligence of his employer, a moral, and ought he not to have a legal, right to receive the additional protection and assistance of compensation in damages for the injury inflicted upon him?

Inasmuch as railroad companies are not charitable institutions, but, like all other business enterprises, are managed chiefly in the interest of the stockholders who furnish the capital, is it impossible that the annual contributions of the companies are made on the basis of the total sum annually paid for damages and assistance to employees? If so, are not the employees who are injured by companies' negligence actually contributing largely to the funds out of which the employees injured by their own negligence receive their money? The force of this inquiry is even more apparent

when considered in connection with the proposals made, after the English act was passed, by railroad companies to increase their contributions, on condition that their employees would contract themselves out of the operation of The employer should not be asked to help pay damages resulting from injuries caused by the negligence of the employer's agent. And it is worthy of remark, that when this same question came under the consideration of the select committees of Parliament, then investigating the general subject, and the amounts paid by way of insurance were stated by the managers of the various railways, the committees looked upon the small stipend which the employee thereby receives as only a make-shift, and no equivalent for the wrong and misery he had suffered. Why should be who has been injured by another, stand upon the same legal plane with him, who, by his own act, has injured himself?

#### INFREQUENCY OF THE RECOVERY OF DAMAGES.

While, during the nine years ending with Sept. 30, 1881, 358 employees were killed upon the railroads of this Commonwealth, and 653 were reported as injured, it is improbable, — so strictly is the law of contributory negligence enforced, so easy is it to avoid liability under the rule requiring an employer to exercise due care in the selection and repair of his machinery, and under the other rule enforcing liability where there is personal interference or supervision, — that in less than ten per cent of these cases have any damages been recovered. And yet, if it is safe to accept the opinion of a man of such large experience and information as Mr. Evans, as well as to believe that the railways of Great Britain and Ireland are as safely managed as our own, at least one-half of these deaths and injuries are in part remotely due to one or more of the six causes mentioned in the memorial of the ten thousand English railway employees; viz., 1, excessive hours of labor; 2, non-enforcement of certain of the companies' rules, ostensibly made for the protection of the men; 3, the non adoption of the most approved appliances conducive to safety in the working of railways; 4, the want of proper accommodations for working the freight and traffic; 5, the employment of inefficient persons for the performance of responsible duties; 6, the employment of an insufficient number of men.

During four years not a single instance of the recovery of damages by an employee came to the knowledge of any of the officers of the Society of Railway Servants; although during the four years from 1872 to 1875, inclusive, according to the reports of the Royal Commission, 238 were reported killed, and 172 injured, from causes beyond their own control. This shows the severity of the present law, allowing common employment to be a defence to such In this connection it may be remembered that of 83 employees killed on the London and North Western Railway in 1876, only six, or about eight per cent, were killed, said the general manager, from causes beyond their own control. And Mr. Moon, chairman of the Board of Directors of this railway, which employs about 50,000 men, said, at a meeting of some of the employees, called to consider whether to accept the provisions of the "Employers' Liability Act," that in not more than two per cent of the cases resulting in death or injury could damages be recovered. It is impossible to give a satisfactory estimate of the number of cases in our own State, because the reports of and to the Railroad Commissioners are not sufficiently explicit, and there are no reports of accidents occurring in mechanical industries, upon which to base an intelligent estimate.

# Should the same Principle be applied to Defects in Machinery?

Under the law, as it stands at present, the employer is held to a stricter responsibility to third persons than to his employees, for injuries caused by defects in machinery and plant; and, if his liability to third persons and employees, for injuries caused by the neglect of his servants and agents, is to be made the same, should it not, upon a like principle and for equally sound reasons, be made the same for injuries caused by defects in machinery? At present the employer is responsible in damages to third persons for injuries caused by defects in his tools, implements, works, machinery and plant, which reasonable care on his part could have discov-

ered and obviated; though not for secret defects resulting from the negligence of persons from whom he bought the tools, machinery, etc., used in the business.

The principal reason at the basis of this liability is, that, as some one must take the risk of defects, it is less unjust for him to take it who makes or buys the machinery or plant, who can accept or reject them, who owns and uses them, who ought to keep them in repair, and can direct when they should be repaired, or, when worn out, replaced, than for strangers who know nothing about the machinery or plant. If the employer's liability is to be increased in respect to personal damages caused by the acts of his agents, why should it not be increased in respect to damages likewise caused by the negligence of agents in omitting to discover and remedy the defects?

He is now liable to employees only for defects known personally to himself, and unknown to the servant injured, in other words, for defects which have come within his own knowledge or information. The practical difficulty of proving in court at a trial this actual knowledge or information, makes such a liability almost a barren security. But if, as is almost always the case in mechanical and manufacturing employments, the tools or machinery are not used by himself, but by his servants, employees, and agents, he is entirely free from responsibility. Such a burden of risk as is imposed upon him in his relations to third persons is entirely removed, and the servant must take the risk upon himself. Unless the employer is made responsible for the acts of his agents, he is not obliged to use even reasonable care in selecting tools and machinery, and keeping them in good condition, in detecting and obviating any defects. He may, so far as this liability to his employees is concerned, allow his servants to do as they please; to select unsuitable machinery, unsuitable in design or execution; to neglect to take proper care of it; may allow them to use it in a careless and improper manner, and therefore escape the consequences of their negligence. When it is remembered that this extension of the rule would not make him liable for secret defects, nor defects which a reasonable care could not discover and obviate, nor defects of which the person injured was aware, either through his

own knowlege or the information of others, the danger of extending the rule does not seem so great.

ARE THERE ANY AGENTS FOR WHOSE ACTS THE EMPLOYER SHOULD BE MADE LIABLE?

In considering the application of any practical method of making responsible large employers of labor, such as railroad corporations, the owners of factories and mines, and persons earrying on any large mercantile, manufacturing, or mechanical business, with employees arranged in different classes, the superior having authority over the inferior grades, the question at once arises, For the acts of what agents should the employer be made liable, in order that the objects sought by a change in the law may be better accomplished? The general object to be accomplished is, in the words of Lord Sherbrooke, to make "the funds of every industrial undertaking liable to compensate any person employed in such undertaking for any injury he may receive by reason of the negligence of any person exercising authority mediately or immediately derived from the owners of such undertaking." To accomplish this object there seems to be no other way than to make the employer liable for the negligence of every superior workman, in whatever grade, from the employer down, who has authority over the servant injured. For instance, as a brakeman on a freight train might be injured by the negligent act, order, or direction of the board of directors, the superintendent, the general freight agent or the conductor of his train, each of whom is vested with authority over him, — it would be necessary, lest the corporation should escape liability for the negligence of some one of them, to make it liable for the negligence of all of them. In an employment where the labor is in such a way classified, where authority may be delegated and sub-delegated, the master should be made liable for the negligence of every man in the chain between the master and the injured employee. When the Parliamentary Committees had this subject under consideration, George Findlay, the Traffic Manager of the London and North Western Railway, being asked where the line of responsibility should be drawn, said that it was no use to make the corporation

liable for the acts of the manager alone; "you must make every man in active control over the staff" [ordinary employees] "responsible, if you are to accomplish the objects of those who brought in this bill;" so great is the authority over the management of trains necessarily left with officers of inferior grades. And James Grierson, the General Manager of the Western Railway, in corroborating this opinion, illustrated it by saying, "In fact, take the case of a signalman at a junction or a station: he then, in fact, is the manager of the railway for the time-being; he has the control of the drivers and the guards, and it is under his instructions that the work is carried on; by a mistake of his an accident occurs, and a driver [engineer] is killed." Mr. Justice Willes, in the case of Murray v. Currie,\* has suggested the rule which should be followed out in determining this liability. "I apprehend," he says, "it to be a clear rule, in ascertaining who is liable for the act of a wrongdoer, that you must look to the wrong-doer himself, or to the first person in the ascending line, who is the employer and has control of the work." Where there are other workmen vested with authority which the wrong-doer is bound to obey, and intervening between him and the employer, under the legitimate extension of this rule, he should be responsible for their acts. Reference to section 1 of the Liability Act (Appendix A) will show how the English Parliament expressed in words the object sought to be accomplished.

## SHOULD THE LIABILITY BE LIMITED IN AMOUNT?

The question naturally occurs whether any limit should be placed upon the amount of damages which can be recovered. In the third section of the English act, the Conservatives, after somewhat narrowing, by section 2, the nature of the liability created by the first section, affixed a limit to the sum which could be recovered equal to the estimated earnings for the three years preceding the injury.

This section prevented a man thrown out of employment for four years or more, made a sufferer for years, or a cripple for life, from recovering more than three years' wages. It is not easy to see why all injuries should be treated alike. It is a crude justice which declines to discriminate between dissimilar eases, to investigate the circumstances of each case, to consider the facts on both sides, to weigh the evidence in the scales of a wise discretion, and mete out justice in unequal measure, as the unequal merits of different cases require. What would be thought of a criminal code which punished alike all crimes above a misdemeanor? which attached the same penalty to arson, highway robbery, rape, manslaughter, high treason, and murder? In the progress of criminal injustice towards justice, especially since Jeremy Bentham pointed out the necessity of reforming so many of its abuses, legislatures and judges have become more in the habit of distinguishing between the differing grades of crime, and no longer are all the higher offences punishable with death. What would be thought of a system of rewards and punishments, which bestowed the same praise upon the school-boy who learned his lessons well; upon the statesman or soldier who saved the State from anarchy and disunion; upon Grace Darling, for saving human lives at her own peril; upon Philip Sidney, for giving a glass of water to a soldier dying on the battle-field, more in need than himself? Such legislation as limits the amount of damages to three years' earnings is a step backward. What occasion exists for adopting so unjust a rule in relation to employees, when all other questions of damage are determined upon their merits, - upon the circumstances of each particular case? Damages to the person, to real estate, and to personal property, are assessed by courts or juries as each case requires. Why should such a distinction be drawn against employees? Is it said that juries generally award damages against corporations and wealthy employers? The obvious answer is, that they generally deserve a verdict against them; that in a very large majority of instances the plaintiff in a suit at law deserves a favorable verdict. If objection is made to the jury system as unjust to corporations, why is not the rule made general, that in no instance shall damages above a certain amount be recovered against them? If it is said that this rule has been adopted in relation to highway damages against towns, may it not be asked whether such a precedent ought to be followed?

# SHOULD THE EMPLOYEE BE ALLOWED TO MAKE A CONTRACT RELEASING HIS EMPLOYER FROM LIABILITY?

After the passage of the English Act, the question arose whether the employee could and would contract himself out of the operation of the act. There was nothing in it permitting or forbidding such a contract; and some of the large railroads and mining corporations attempted to compel their laborers to sign contracts of hire releasing them from liability for damages. There was no law to prevent the workmen from signing such contracts; but they were urged not to do so by their own reason and interest, as well as by the advice of Mr. Macdonald, Mr. William Crawford, Secretary of the Durham Miners, Mr. Benjamin Pickard, Secretary of the West Yorkshire Miners, and every one else who had earnestly labored to secure the passage of the act. Having obtained, after years of labor and agitation, a law of some benefit, - though the benefit was not so great as had been hoped for, - it seemed the height of folly to sign it away.

The chief, if not the only, advantage offered in consideration of this release, was an extension and enlargement of the benefits of insurance. The same paltry benefit which had been used to restrain the passage of the bill while it was before Parliament, - the benefit of receiving, upon payment by them of half the insurance premiums, a continuance of their wages for a few weeks or months, with an allowance of £40 or £50 in case of death, — was again offered to them, together with an increase amounting to about two-thirds of what they were already entitled to, provided they would sign away their rights under the act. Unless they would do this, they were in some instances threatened with a discharge from employment, and a discontinuance of the small contributions already made to their fund. In some places large public meetings were called to listen to these proposals, and to consider the wisdom of adopting them. There were several large meetings, — one in Liverpool, — of the employees of the London and North Western Railway, which were addressed by officers of the company, and also by their fellow-workmen. In most instances the workmen voted to adhere to their rights under the act. At some of the meet-

ings the vote was unanimous against bartering them away for what were thought trivial considerations. The clause limiting liability to the amount of three years' wages had made it impossible in general to recover more than from £150 to £200; and, because contributory negligence prevented the recovery of damages in all but from two to ten per cent of the cases of injury, the benefits of the act were in reality less than they at first sight appeared to be. But when the excitement had somewhat subsided, and the miners and laborers realized how slight the advantages given them really were, there was little doubt that more harmonious counsels would in many instances prevail, and that, in exchange for a more liberal extension of the benefits of mutual insurance, many of the laborers would be willing to contract themselves out of the act. The clause limiting liability to three years' wages, and the lack of any clause forbidding the making of any contract of release, were the powerful levers used by the employers to secure the adoption of their scheme of mutual insurance. In Durham, West Yorkshire, and other mining districts, it was for awhile feared that trouble might arise; and strikes were apprehended from the course adopted in some of the collieries of threatening to withdraw further contributions to the laborers' insurance and protective fund, as well as in consequence of the refusal to allow them to work, unless they would sign the contract waiving their right to damages.

The injustice of attempting to compel the laborer to sign such a contract, is manifest from the consideration that he is usually less able than the employer to care for himself, less provident and thoughtful for the future, and more ready, upon a slight necessity, to sacrifice a future advantage for a present benefit. Their positions are unequal. While in general there might be a difference of opinion as to the wisdom of making laws to restrict the right of contract, there is as little room as possible for a difference of opinion as to the need of affording the laborer some legislative protection. If ever a law restricting the right of contract ought to be made, if ever the State should extend over workmen a wider protection, making them, as seamen and minors are made, to a certain degree, wards of the State, it should be by prevent-

ing them from signing away their right to recover damages for personal injuries, which the delusion of hope so easily makes them believe is in reality a worthless benefit.

It is the lack of such a provision as this which has made the English Act of little value; has, during the past two years, kept the relation of employer and employed unstable and uncertain; has encouraged the former to persevere in getting the employee to sign a release of liability, and has encouraged the employee to persevere in hoping that Parliament would come to his relief by amending the law.

In January 1881, and within three weeks of the time when the English Act went into operation, Mr. Macdonald, Mr. Broadhurst, Mr. Burt, and Mr. Peddie, members of Parliament, introduced a bill to amend the law in this particular, by providing that the act of 1880 "should have effect, and be enforced by every court in every case, notwithstanding any contract or agreement excluding all or any of the provisions of said act, or otherwise interfering with the operation thereof: provided (1), that this act shall not affect any contract or agreement made before the passing of this act; and (2), that in determining in any case the amount of compensation payable under the said act by an employer, the court shall take into consideration the value of any payment or contribution made by such employer to such insurance fund or compensation fund, to the extent to which any person who would otherwise be entitled to the compensation under the act, has actually received compensation out of such payment or contribution at the expense of such employer." This bill was prepared to meet the exigencies which it was foreseen would arise, by the Parliamentary Committee of the Trades Union Congress. It failed at that time to gain the co-operation of the Gladstone Ministry, because, as Mr. Dodson, who had charge, for the Government, of the Act of 1880 in its passage through the House of Commons, said, when the amendment was introduced, in answer to a question by Mr. Sheridan: "The Government have no intention, at all events before full experience of the working of the act, to propose a bill to amend its provisions. I especially hope that the power of free contract will, if resorted to, be used with such good sense, fairness, and moderation by all concerned, that no occasion will arise for curtailing it in the interest of any party;" which meant, perhaps, that if the employer made an unfair use of the right of free contract, the Government would pass the amendment. The subject is still, at this writing, under discussion in England, in the press, among the employees, and in Parliament. The law of this Commonwealth at present protects the employee in this respect.

Chapter 74, section 3, of the Public Statutes says: "No person or corporation shall, by a special contract with persons in his or its employ, exempt himself or itself from any liability which he or it might otherwise be under to such persons for injuries suffered by them in their employment, and which result from the employer's own negligence, or from the negligence of other persons in his or its employ."

### SHORT HISTORY OF THE PASSAGE OF THE ENGLISH BILL.

After several years of discussion and agitation, the question of allowing workmen the same right to recover damages of their employers that other persons have, at last reached such a stage of advancement that it was thought advisable for the English Liberals to adopt the idea as a part of their political creed, in order to secure the votes of workingmen who were in favor of it. This question was only a branch of the general subject of the rights of labor, which has been before the English people so many years; has resulted in the formation of separate societies, trades and protective unions; and has found advocates among the ablest and most liberal men of the Liberal party, by whom the rights of labor have been advocated in Parliament. And this reform, like many others, has gained its way gradually through the agency of a separate political organization. the last general election, in 1879-80, the candidates at almost all the hustings throughout Great Britain were asked, before the polls were opened, if they would support this measure, and it was made a party issue. For eight or more years the question had been before the English people and Parliament; had received general public consideration; and its friends were too conversant with the arts of successful agitation and reform, to neglect so auspicious an opportunity to secure a change in the law. On the 10th of February, 1880, the bill presented by the Earl De la Warr—which, with some amendments, on the 7th of September following became a law—was ordered printed by the House of Lords; but the session had progressed into the summer before the House of Commons went into committee for a discussion of the bill. Mr. A. Macdonald, who has since died, was one of the leaders in the cause. This bill fell so far below the wants of the foremost advocates of a change in the law, that Sir Henry Jackson expressed himself as altogether dissatisfied with it; and Mr. Pease feared the bill would do more harm than good to those whom it was intended to benefit.

The Parliamentary discussion, begun in July, was carried on at many sittings through that and the following month, Mr. Dodson having charge of the bill in behalf of the Government. As is usual in such cases, various amendments were proposed by conservative members hostile to the meas ure, among the first of which was one relating to the subiect of mutual insurance, -a make-shift which has been urged through all the progress of this reform, from the time of its earliest discussion down to the present day, and which still threatens to defeat the objects of the act. It is not impossible that the accident insurance companies, which have been, and will probably continue to be, the principal gainers by this amendment, may have early been its promoters. Another amendment easily made, persistently urged, defeated in the House of Commons, but finally adopted in the House of Lords under the leadership of Lord Beaconsfield, limited the amount of compensation which could be recovered to the estimated earnings of the three years preceding the injury.

Another amendment, which forms the fifth sub-section of section 1, relating to damages recoverable by railway employees, at a general conference of members of Parliament, workingmen, railway servants, and their representatives, held before the bill was reported to the House, was deemed very unsatisfactory, but was finally assented to on the ground that it was the best that could probably be obtained in opposition to the powerful influence of the railroad lobby. In connection with the subject of accident insurance, it was stated in a published letter, by Mr. David Chadwick, after

a careful investigation, that upon the payment of six shillings a year by the workmen, and £200 by their employer, 3,000 persons could be insured, each in the sum of £50, to be paid in case of accidental death.

One of the motions to defeat the bill was made by Mr. Gorst to include within its operation all the workmen employed in Her Majesty's arsenals and dock-yards; and supported by Mr. Boord, Sir H. Wolff, Sir H. Holland and Mr. Newdegate. But the Attorney General and Mr. Childers pointed out that by a Treasury Minute the men in the dockyards now enjoyed greater privileges than they would receive under the bill. Instead of receiving, in case of injury, compensation equal in amount to three years' wages, the "establishment men," so called, might be granted by the Treasury a maximum compensation equal to ten years' wages; and the non-establishment men might receive a sum equal in amount to their wages for nine years. In case of death, their widows and children would receive larger gratuities than this bill allowed; but it was, of course, discretionary with the Treasury to grant any allowance of any kind.

Before the bill passed the House of Lords, a powerful opposition was aroused. The associated coal owners of South Wales threatened, in case of its passage, to withdraw their contributions to the insurance fund; which was somewhat of an empty threat, because their contributions did not equal 25 per cent of the total premiums of the men. At the halfyearly meeting of the London and North Western Railway, Mr. Moon, the chairman of the Board of Directors, declared that the capitalists had not a fair hearing before Parliament; and he was, as it now appears, unnecessarily afraid that the passage of the bill would "drive the capital of the country away." And at the North London Railway meeting at Euston Station, on the day after the bill passed the House of Commons, Mr. Bancroft, the chairman, made especial objection to the fifth sub-section of section 1, relating to railways, which had been added as an amendment to the original bill, because it was feared that without it railway companies might escape the imposition of suitable liabilities. But he expressed himself as willing to submit to the other provisions of this section.

The master-builders — how many is not known — petitioned the House of Lords to have the third sub-section of section 1 stricken out; because, as this section stands, with the definition afterwards given to the expression "person who has superintendence entrusted to him," the defence of common employment is almost altogether abolished; and likewise proposed an amendment to the fourth sub-section, which was afterwards substantially adopted as the third subsection of section 2; and the powerful aid of Lord Cairns, a Conservative Ex-Chancellor, was invoked.

The former wrote for publication a letter in which, — while saying that the railway companies ought not to complain because they are obliged to assume towards their employees the same responsibility as they agreed, when they received their charters, to assume towards their passengers, — he expressed the opinion that freedom of contract ought not to be restrained.

Lord Cairns, in a letter to the "Times" signed "C," while acknowledging the right of the workman to say that for the future he declines to be considered as making, at the time he enters into his employer's service, an implied contract to run the risks of the employment, objects to the substitution attempted by the bill, of what he calls a Parliamentary contract of employers' liability, for an implied contract of non-liability. He proposes to "get rid of the judge-made law of implied contract by a short enactment, that where a workman would otherwise be entitled to an action for negligence against his employer, he shall not be defeated merely by the circumstance that he and the person actually causing the injury were in a common employment; with a declaration that this enactment is not to interfere with any express contract on the subject which the employed and the employer may make."

As Lord Cairns enjoys, with Lord Justice Blackburn, the enviable distinction of being one of the two ablest of living English judges, — if the merit of judicial opinions is to be taken as the criterion, — it will be well, perhaps, to print the entire letter: —

"The Employers' Liability Bill has passed the House of Commons. At this season of the year it is impossible that there can be a real con-

sideration of such a bill by the House of Lords. I do not wish to inquire whose fault this is, or whether it is the fault of any one: I only desire to state what is the fact. The discussion of the measure in the House of Commons has shown one thing, if it has shown nothing else, - that the subject is much more difficult than was commonly supposed. An attempt has been made to lay down certain formulas or rules which are to meet each and every variety of the infinitely varying trades, employments and industries of the country. The result has been the introduction into the bill of a series of qualifications, modifications, limitations, exemptions and enlargements, which must necessarily lead to much uncertainty, great litigation, considerable ill-feeling, and probably considerable disappointment, and to a mass of new law gradually manufactured by judges, or, what is worse, by juries. These reflections, and the circumstance that it is in your columns alone that a deliberate hearing can now be obtained, induce me to ask in this way, Is it clear that this legislation begins at the right end? Or, rather, is it not clear that it begins at the wrong end? How or why is it necessary that Parliament should step in and define when and to what extent an employer of any of the various forms of labor in this country shall be liable to his workman for an injury creasioned by the negligence of a fellow-workman? Some fifty years ago the courts of law laid down that it was an implied term in every contract of hiring that the person hired took the risk of any negligence in a fellow-workman. This was not an unreasonable supposition in itself, and it was probably not untrue in fact, as things then stood. But there cannot continue to be an implied term in contracts where one of the parties to the contracts distinctly repudiates the existence of any such term. That is now the position of the workmen. They say, in substance, that whatever express contracts they may be willing to make, they have not made, and do not choose to have it asserted that they have made, a contract containing this implied term.

"It appears to me that this is the crucial question which the legislature have to meet, and that it would be better either to meet it directly, or else to leave the law as it stands. The present bill does not meet the question. It proposes to substitute, for the implied contract which the workmen disayow, another special Parliamentary contract, which neither employers nor employed have ever entered into, which they probably do not understand, and which, in numberless cases, will be found in practice to be so irksome to one or other or both of the parties, that they will begin at once to contract themselves out of the act. My proposal would be to get rid of the judge-made law of implied contract by a short enactment, that where a workman would otherwise be entitled to an action for negligence against his employer, he shall not be defeated merely by the circumstance that he and the person actually causing the injury were in a common employment; with a declaration that this enactment is not to interfere with any express contract on the subject which the employed and the employer may make. The result of such an enactment would be that every employer and workman would make the contract which would be suitable for the particular employment. One employer would set up a system of insurance; another would indicate the particular servants for whose acts alone he would be answerable. Some might exclude particular risks, or make the liability or freedom from liability enter as an ingredient into the amount of wages. The employers and workmen are best able to understand their own work and their own interests. They are quite competent to make their own bargain on equal terms, and to regulate, so far as it is right to do so, the rate of wages by the amount of risk incurred. It may be said that a contract may, as the bill stands, be made to supersede the bill. My answer is, that the moral and social effect, where Parliament merely removes legal difficulties, and invites parties to make their contracts in the way that best suits them, is very different from the effect of a bill which makes, as it were, a Parliamentary contract for the parties, and then drives them by its inaptitude to make stipulations against it. I cannot think that the present bill, if it passes, can settle this question, and it may not be too late to suggest a more lasting solution of it."

When the bill came up in the House of Lords, the Lord Chancellor, Lord Selborne, explained at considerable length the condition of the law and the provisions of the bill, together with their probable effect, citing the law of France and of Germany as in harmony with the change proposed, as well as the law of the State of Missouri in this country. But, in this single particular, as has been seen, he seems to have been misinformed; for the effect of the Missouri statute was destroyed by the decision\* of the judges that the phrase "any person" did not include a "fellow-servant." He closed with suggesting, on behalf of the government, two slight amendments.

Viscount Cranbrook commenced, on the part of the Conservatives, the discussion in opposition, using various arguments, not forgetting to present the horror so often apprehended by legislative assemblies, that low attorneys would profit by the litigation with which the country was in danger of being deluged. These apprehensions seem to have been groundless, as, during the first year in which the act was in operation, only thirteen claims, says an English law journal, were brought, of which five were unsuccessful, and the damages recovered in the other eight amounted on an average to £83.

Without attempting to give a summary of the dispute and

the arguments, which were in the main a repetition of the objections already discussed, the result will perhaps be understood by remembering that, on motion of Lord Brabourne, sub-section three of section 1 was stricken out, but afterwards agreed to because the Commons insisted upon its insertion; and the operation of the act was limited, upon the motion of the Earl of Beaconsfield, to Dec. 31, 1887,—seven years. The genius of legislation is compromise; but so much was given up on both sides, that neither the friends nor opponents of the measure were satisfied, and the employees are now insisting upon further legislation.

This history of the passage of the English act has been given to show the difficulty attending the reversal of a principle of common law, and to aid the discussion of the measure to come before our own legislature.

#### THE OPERATION OF THE ACT.

The passage of an act, limited in its operation to seven years, which restricted the amount of compensation to be recovered to three years' earnings, and which, according to the opinion of Mr. Moon, the chairman of the London and North Western Railway, was applicable to not more than two per cent of all the cases of death or injury occurring to employees, would not seem to be the occasion for strikes and disagreements between employers and the employed. And yet some large employers of labor had believed, or during the excitement of public speaking had worked themselves up to the belief, that the act would create a revolution in existing relations, would drive capital out of the country and laborers out of employment, and prove a hardship to one class, and of no benefit to the other. Why the hardship of paying damages is not correspondingly a benefit to the persons receiving them, is not apparent.

The act was to go into effect on the 1st of January, 1881, about four months after its passage; and the first question presented to both parties was whether the workmen could contract themselves out of it. Almost all the solicitors thought such a contract valid; but one of the judges, before whom a claim was presented, thought that to allow such a contract would be against public policy. The Attorney

General, Sir Henry James, said, in reply to a communication from the secretary of the Amalgamated Society of Railway Servants, asking if the signing by a workman of a release from all liability would, in the event of his death, prevent his widow and children from recovering damages:—

"In the event of a railway servant contracting to relieve the company of liability under the Employers' Liability Act, the company would not be liable, in case of his death, to the man's personal representatives, any more than they would be to him if injured and living."

Having ascertained that a contract of release would defeat any claim for damages, some of the large employers of labor, unnecessarily apprehensive, as it now appears, began to take measures to secure such a release from each of their workmen; and, in order to accomplish this purpose, made proposals to extend the benefits of the insurance funds by increasing their subscriptions, and threatened to withdraw the subscriptions they were then making, and perhaps to discontinue work, unless those proposals were accepted. The summary discontinuance of labor called a strike is usually too great an injury to the employer, and the proprietors of mines have of late had too bitter an experience, to warrant their incurring, without due deliberation, the risk of such an event. However, the course which they pursued, without, perhaps, a sufficiently eareful estimation of the value of the object sought, precipitated strikes in some of the mining districts, of short duration, to be sure, but sufficiently severe to raise the price of coals at Manchester, through the inability of the collieries to supply the demand of the factories, to almost famine prices.

In reviewing, in the light of to-day, the disagreements which attended the attempt of the employers, railroads corporations and proprietors of collicries, to obtain over their workmen what seems to be so paltry an advantage, it seems strange that a more careful estimate was not made of the benefit sought. It seems strange, if it is true, as reported by a leading law journal, that during the first eleven months eight judgments, amounting in all to £664, were obtained, that such ignorance as prevailed should have been allowed to blind the eyes of so many people; strange that the leaders

in this reform should not have better estimated the benefits which they hoped to confer upon the workingmen; and stranger still, that intelligent employers, with the best of opportunities for ascertaining their probable liabilities, with the facts in possession or within reach upon which to base a reliable estimate of the vast proportion of cases of injury cut off from the recovery of damages by the contributory negligence of the sufferers, should not have more readily acceeded to the wishes of the promoters of this act.

The expectation that the flood-gates of litigation would be opened, and the courts deluged with actions for damages, happily has not been realized. Upon the authority of the "Law Times," a conservative journal of the proceedings of the courts, it is stated that during the first eighteen months of the operation of the act, less than one hundred cases had been brought to trial, a fair proportion of which had proved successful; that probably less than £3,000 had been recovered in damages, and an equal amount in costs; and, if the past year may be taken as a test, "the individual employer would almost be deemed justified in regarding his risk in the same extraordinary way as the risk from lightning or foreign invasion. Moreover, against this risk he can insure by payment of almost nominal rates." And, while the doctrine of common employment remains almost as before, there has been, on account of the ambiguity of the act, and the uncertainty as to its meaning, little gained for the employees except under the section relating to railways. is not the first attempt at reform, which, in consequence of the legal astuteness of its opponents, has proved abortive.

With the first clause, which made them liable for "any defect in the condition of their ways, works, machinery and plant," the opponents of the bill seem to have expressed no dissatisfaction. With the second clause, which made them liable "for the negligence of any person in the service of the employer who has any superintendence entrusted to him," they seem to have been satisfied. Against the fourth clause, which made them liable for "the act or omission of any person in the service of the employer, done or made in obedience to the rules or by-laws of the employer," etc., they seem to have made little opposition, and to have been satisfied

with the amendment made to it, providing "that where a rule or by-law has been approved or has been accepted as a proper rule or by-law by one of Her Majesty's principal secretaries of State, or by the Board of Trade, or any other department of the government, under or by virtue of an act of Parliament," etc., which allowed a railroad corporation or the proprietors of a mine or factory, or any employer of labor, to submit the body of rules and by-laws, made for the government of its workmen and the general conduct of its business, to proper government officers for approval; and if they were approved, the employer was released from liability under that clause of the act. And clause five, which made every railroad corporation liable for "the negligence of any person in the service of the employer, who has the charge or control of any signal, points, locomotive engine, or train upon a railway," does not seem to have been considered by several of the railroad companies as imposing a very unreasonable responsibility, does not appear to have caused, during almost two years, a loss worth considering by a wealthy corporation. It seems to have assisted, by awakening through fear of losses an unusual anxiety concerning the lives of their passengers, in creating a more general confidence in the safety of railway travel; and, if the immediate effect of the act has not been altogether what was expected by its friends, the remote effect has been a general benefit to the general public. Although this real or fancied security may not be lasting, because the railroad companies may soon relax the unusual efforts they have been impelled of late to make, it would seem at this time as though the substantial benefit which the workingman has failed to get under this clause has been realized by the general public.

Clause three, which imposed liability for "the negligence of any person in the service of the employer to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed," awakened the most apprehension, because of the vague uncertainty as to how heavy a responsibility was really imposed. Lord Brabourne, at the instigation of some of the master-builders, vainly attempted, as has been said, to prevent its passage

through the House of Lords. The apprehension awakened by it seems, however, to have been unnecessary; for, upon the best information obtained, it has not permitted the recovery, in a single year, of an amount of damages equal to the sum total of the judgments ordinarily obtained in a single week in the municipal court of the city of Boston.

The resolution of the legislature directed an examination of the law and an investigation of the facts bearing upon this subject, which has been done fairly and candidly, as an inquiry after information, and not as an attempt to prove a theory. And, so far as the operation of the English act is concerned, it seems just to say that, in the direct benefit conferred upon workingmen in the form of damages for personal injuries, it has fallen far short of the anticipations of its promoters. The amount of labor expended by some of them in securing its passage seems to have been well directed, but to have fallen short of their sincere desire to benefit a deserving class of men.

In view of the efforts being made in some of the mining districts to compel the miners to sign contracts of release, and of the fact that notices were being served upon them to the effect that work upon the old terms would cease upon the 1st of January, 1881, the day when the act went into effect, as well as in view of the negotiations with them commenced in consequence of the system of intimidation inaugurated, to which the attention of the government ministers had already been called in Parliament, Mr. Benjamin Pickard, the secretary of the West Yorkshire Miners' Association, which included a large number of men over whom he had a strong influence, wrote to them an earnest letter, urging them upon no consideration whatever to consent to the proposed arrangement, declaring against the amount of litigation apprehended, referring to the manner in which the provisions of the Mines Regulation Act of 1872 were accepted, and avowing that while his constituents had not obtained all which they desired, "they certainly are not about to sell for a mess of pottage what they have got." In the same month of December Mr. A. Macdonald, M. P., a leader in the cause, also wrote strongly urging the miners of South Wales to refuse to enter into any such arrange-

ment; and Mr. William Crawford, secretary of the large association of Durham miners, says in his monthly circular for December: "The act of Parliament has been passed at the special request of the workmen, and for their special protection, and it ought to be allowed to fully operate, irrespective of any other consequences whatever. To contract out of the act by any system of insurance would be turning all the efforts put forth, and work done for many years, into a meaningless farce, and expose ourselves to the merited contempt of all right-thinking persons. One great difficulty which presents itself to the owners is the immense costs which will be incurred in the law courts. I have given the matter much thought, and I think that this difficulty can be easily obviated to the satisfaction of all parties. must obtain is the unquestioned right of the workmen to claim from owners compensation in case of accidents which might, or would, by an exercise of care and caution on the part of charge men, have been prevented. Any step which leads to a shifting of the personal responsibility of owners for the safety of the men from their own to the shoulders of insurance companies, is a step in the wrong direction."

These may be taken as types of the opinion almost universally prevalent at this time among miners and operatives.

In December (1880), the London and North Western Railway began negotiations with the men in their employ, numbering over fifty thousand; and a meeting of more than one thousand of them was held at Crewe to listen to a report from a deputation sent to the directors; who it appears had found the latter anxious to know whether their employees preferred to accept the act, or a revised scale of insurance. As illustrative of the sentiments which, at this time, seem generally to have prevailed, it may be noted that at this meeting the workmen interrupted the speakers, who were urging the acceptance of the suggestions of the directors, with cries of "Let's have the act!" and it was resolved at the close of the meeting to settle the question by a ballot.

During the next few days various other large meetings of the men, embracing many thousands of them, were held, one at Leicester, one at Wolverton, one at Liverpool, and another among the men employed in the company's mines at Wigan. The proposal submitted to the men by the directors was as follows: To raise the scale of benefit for those in the first class, who paid 3d. a week, from £40 to £100 in case of death; from £35 to £100 in case of disablement; and from 18s. to 21s. per week in case of temporary disablement. For those in the second class, who pay 2d. a week, to raise the scale from £35 to £80 in case of death; from £25 to £80 in case of disablement; and from 12s. to 14s. per week in case of temporary disablement. And for those in the third class, who pay a penny a week, to raise the benefit from £12 10s. to £40 in case of death; from £18 15s. to £40 in case of disablement; and from 6s. to 7s. per week in case of temporary disablement.

In the collieries of the Earl of Dudley in South Stafford-shire and East Worcestershire, the severe course adopted by him in discharging the surgeons hitherto permanently employed by him to attend to the men injured in his service, and in withdrawing all subscriptions for assistance, together with the sum which it had been his custom to allow for funeral expenses, at first had the effect of provoking the miners to refuse absolutely to sign releases; but an arrangement was afterwards effected. The first case carried to the Court of Queen's Bench was a sunt against him in which damages to the amount of £184 were recovered. In this case the implied effect of the act of a workman in accepting his proposal, by returning to work, was tested.

The miners of Fife and Clackmannan, the colliers and iron-workers of Thorncliffe, Chapeltown, and many of the miners of South Yorkshire and North Derbyshire, declined to contract out of the act. Among the miners of West Lancashire, who had established a permanent relief society, which was in a prosperous condition, was assisting two hundred widows and three hundred children, and had an accumulated fund of £20,000, there was a difference of opinion as to the better course to follow, and a general disposition to accept the terms proposed. In Monmouthshire and South Wales, as well as in South Staffordshire, there was early manifested a like disposition, and permanent relief societies were founded in both districts.

As fair a proposal as any was made by the Great Western

Railway, which not only offered liberally to increase their subscriptions to the insurance fund, but also (which manifested a disposition not to take advantage of their men) to allow them, or their representatives in case of death, six weeks in which to elect whether to accept the provisions of the fund, or to rely upon the provisions of the act. The feeling of mutual confidence existing between the officers and employees of this company, and of the London and North Western, resulted in the acceptance of the proposals finally made.

Of 30,000 miners, members of the Lancashire and Cheshire Miners' Permanent Relief Society, 20,000 expressed their willingness to enter into an arrangement, 200 were unwilling, and 2,000 were willing to act with the majority. In some collieries in the Leigh and Wigan districts, and in Durham, strikes occurred; the men refused to contract out of the act, and passed resolutions requesting Mr. Macdonald to endeavor to have the act amended by making such a contract invalid. And in general about all that can be said is, that in some cases where fair and suitable proposals were made by the employers, they were accepted, while in others they were not.

It may be said that usually where large employers of labor did not succeed in securing releases, they resorted to the protection afforded by the accident insurance companies, who issued what are called "floating policies," assuming the risk of all damages which the person insured had been obliged to pay.

In speaking of the uncertainty which prevailed at the passing of the English act, as to its operation and the number of cases to which it would be applicable, Mr. F. G. P. Neison, a member of the London Statistical Society, in the discussion which followed the reading of Mr. Walford's paper "On the number of Deaths from Accidents, Negligence, etc., in the United Kingdom" (see Journal of the London Statistical Society, vol. XLIV., part iii., September, 1881), is reported as saying:—

"At that time a great number of employers were in deadly fear and tremor as to the responsibility which would be placed upon them by the passing of the act; and instructed him to inquire into the matter, to

ascertain what would be the practical operation of the bill; and for that purpose he had special facilities. Well, they naturally thought that if they took the question of mines first, they would undoubtedly be dealing with the most dangerous class of occupation in this country; and therefore the reports of the inspectors of mines for twenty years were carefully analyzed, and some large colliery accident funds supplied additional information. To sum up the matter, as far as mines were concerned, he might state that the result arrived at was that the rate of fatal accidents among miners might be safely put down at 23 per 10,000. It had been, some ten or fifteen years ago, as high as 36, but he was glad to notice that each year the rate had been reduced. They next proceeded to the subject of railways, and here he must say they were obliged to have recourse to returns other than those of the Board of Trade, which did not take in all the accidents that occurred. Well, the result of their investigations was this, that the rate of accidents was found to depend materially upon the nature of the traffic conducted upon the line. If they took a passenger line, like some of the lines south of London, they found that in the course of the year some 25 ont of every 10,000 employees met with fatal accidents. But when they went to large goods traffic lines, like those north of the Thames, the rate ran up to 35; so that they were surprised to find that, while the accidents in mines were only 23 in 10,000, in railways, under the most favorable circumstances, the rate was 25. Since that inquiry he had had special facilities in connection with the large trades union in connection with the railways, and it was found that the facts arrived at were completely borne out by the experience of the union. They next proceded to a branch of inquiry not mentioned there that evening. They investigated the returns of the navy for twenty years; and they found, although the rate of accidents in the navy had decreased very considerably in the last few years, taking an average of fifteen years, the rate of deaths from violence in that service was 40 in 10,000. In the mercantile marine the rate was astounding. They found there that instead of 40 the deaths were as high as 150. They found one very considerable element to account for this, and that was, that the deaths from shipwreck alone in the mercantile marine amounted to 80 in 10,000, which still left 70 due to causes other than shipwreck. Hitherto he had dealt with fatal accidents; but now, as far as non-fatal accidents were concerned, they found, taking the country as a whole, that about one-fifth of the men employed in and about mines met with an accident of greater or less intensity every year. In some mines they found the rate ran up to a half of those they employed. A significant fact in their inquiry was this, that they ascertained with regard to the north of England, that when the coal trade was bad, the rate of non-fatal accidents increased wonderfully, and men whose backs were sprained in times of depression, were never heard of in times of prosperity; but always, when the price of labor went down, the men got their backs sprained with greater intensity."

In considering these figures and the number of railway employees annually killed, which is about 25 in every 10,000

employed on passenger lines, and 36 in every 10,000 employed on lines doing both a passenger and freight business, it should not be forgotten that these figures do not represent the per cent of employees who can recover damages, because the defence of contributory negligence, as has been seen, greatly reduces this per cent. To increase to a considerable extent the workman's right to recover damages, will it not be necessary to lighten the severity of the rule of contributory negligence? From the estimates already given on page 94, it will be seen that in only a small per cent of cases of death or injury can damages be recovered. Mr. Moon, the chairman of the London and North Western Railway, in a statement to his employees, put the estimate as low as two per cent. To illustrate: This great railway employs over 50,000 men; and, if 23 in every 10,000 are annually killed, the number would amount to 115 persons, of which number six is about five per cent. If these six can each recover £450 as the maximum damages recoverable under the act, - which may be called, for the purpose of an estimate, three years' earnings, - the whole amount which for deaths can annually be collected of this railway company is £2,800, about \$14,000. If, as stated by Mr. Walford, 12,000 persons are annually killed by violence in Great Britain and Ireland, and, - as all are not killed in dangerous employments, - say two per cent can recover damages of £300 each, for three years' average earnings, the total amount which would probably be recoverable, under this act, for deaths throughout the United Kingdom, would be £72,000, about \$360,000. In Massachusetts there were 49 employees killed on the railroads in 1880, and 72 in 1881; and if, allowing for the dangerous nature of the employment, in five per cent of the cases damages are recoverable, there would have been less than three cases in 1880, and less than four cases in 1881, of deaths on the railroads for which damages could have been recovered. If \$5,000 could be recovered in each case, there would have been \$15,000 recoverable in 1880, and \$20,000 in 1881. And, in case there were three times as many serious injuries as deaths, - which is twice as liberal a proportion as the returns of the railroad companies and the reports of the railroad commissioners indicate, - there were nine

employees injured in 1880, and twelve in 1881, by whom damages were recoverable. If, on an average, \$5,000 was recoverable in each case, the amount of damages which could have been collected for all the injuries to employees on all the railroads of this Commonwealth, would have been \$45,000 for the year 1880, and \$60,000 for the year 1881.

Construction of the English Act.—Decisions under it.

Since this act a went into operation, two years ago, several cases have been decided in the English courts, showing the effect of the act, the circumstances to which it is applicable, and the construction that should be put upon some of its various clauses.

The defence of common employment has not been abolished; and where the employee who causes and the employee who receives the injury are fellow-servants of the same grade, the liability of the master remains as before. Had it been intended to abolish this defence in all cases, it might have been done by a single sentence, without specifying in sub-sections the classes of cases to which it should be no longer applicable. In Harrington v. Westhorp,\* it was held that a stevedore who, while stowing a cargo, was struck by a bale of goods, and injured through the negligence of another person engaged in manual labor, could not recover damages of their common employer. See also Robins v. Cubitt.† The act has made employers liable to workmen for the negligence of persons in authority over them, on the theory that the injury results from obedience to the orders of the employer or his agent; but it has not extended the liability to the acts of fellow-laborers of the same grade, not commissioned with authority over the person injured.

A husband is liable for the act of his wife, through whose negligence an injury is caused, because she is his agent, and her act is his act;‡ and a volunteer working without pay or reward is in no better position for recovering damages than a hired servant;§ a corporation is liable to its employees for the negligence of its manager or superintendent, who is their servant, and intrusted as their agent with

<sup>\*</sup>L. T., March 11, 1882. †46 L. T. Rep. (N. S.) 535. ‡ Miell v. English, 15 L. T. 249. § Degg v. Midland R'y Co. 26 L. J. Ex. 171. a For full text see Appendix A.

their authority; and is also liable for the acts and resolutions of its directors, if within the scope of the authority vested in the corporation by its charter, because they are the acts and resolutions of the corporation itself;\* and all the members of a partnership are liable to its servant for the negligence of one of the partners,† although they are not liable to one of their servants for the negligence of another servant of the same grade and without authority over the person injured. Under the partial definition of common employment as an employment where the person injured and the person doing the injury are at work to accomplish one and the same ultimate object, are at work for the same master, and derive their authority from the same source, the master cannot be held liable for negligence except he was so liable before the act was passed, or has been made specifically liable by the first and second sections of the act. It is still a defence when not in the act specifically declared otherwise.

None of the duties which, before the act went into effect, the master owed to his servant, have been changed: the duty of exercising due care (1) whenever he personally superintends or engages in the work; § (2) of exercising due care in the selection and employment of proper and competent servants, in order that each one of them may not be exposed to extraordinary risks by the negligence of unfit fellow-servants; (3) in providing and maintaining proper materials, tools, implements, machinery and plant,\*\* which duty does not, however, amount to a warranty that they are absolutely fit for the purpose for which they are used, and free from all defects; (4) in carrying on his work or business under a safe and proper system of regulations; †† (5) in conforming to any statutory regulations which have been prescribed by the legislature, as regulations in relation to the erection of fire-escapes on factory buildings. But, while these duties remain the same, other addi-

<sup>\*</sup> Hough v. Railway Co., 100 U. S. 213-218.

<sup>†</sup> Ashworth v. Stanwix, 30 L. J. Q. B. 183.

<sup>‡</sup> Farwell v. B. & W. R. Co. 4 Met. 49, cited in 3 Macq. 316.

<sup>§</sup> Roberts v. Smith, 26 L. J. Ex. 319.

<sup>|</sup> Wilson v. Merry, L. R. 1 Scotch App. 326-332.

<sup>\*\* 3</sup> Maeq. 266, 288.

<sup>††</sup> Sword v. Cameron, 1 D. 493; see 3 Macq. 266, 289.

tional duties have been imposed by the addition of other liabilities, and the increase of the number of remedies.

The act is designed to extend benefits to persons engaged in physical and manual labor, and affords no additional protection to persons engaged in intellectual pursuits, to persons who may be said to work with their heads, instead of The first section begins with these words: their hands. "Where, after the commencement of this act, personal injury is caused to a workman;" and workman is defined by the eighth section to mean "a railway servant and any person to whom the Employers' and Workmen's Act (1875) applies." By this act of 1875 the term "workman" "means any person who, being a laborer, servant in husbandry, journeyman, artificer, handicraftsman, miner, or otherwise engaged in manual labor, whether under the age of twentyone or above that age, has entered into or works under a contract with an employer, whether the contract . . . be expressed or implied, oral or in writing, and be a contract of service or a contract personally to execute any work or labor;" but it does not include a domestic or menial servant. It is also enacted by section 13 that the term shall not include seamen or apprentices to the sea; and by section 12, that it shall apply only to an apprentice to the business of a workman, as that term has already been used, upon whose binding to apprenticeship no premium is paid in excess of £25; or to an apprentice who is bound under the provisions of the act which relates to the relief of the poor. It does not include workmen in the employ of the government, - workmen engaged in the royal dock-yards, - because an act does not apply to the crown without an express provision to that effect. The compensation awarded is not intended to be exemplary damages, nor an absolute remuneration for pecuniary loss, but what, under all the circumstances, is a reasonably fair compensation; and any sum recovered by suit, or accepted on agreement, is a bar to an action afterwards brought by the representatives of the person injured.

Various decisions have been made under the first and second sections, as to what are the circumstances under which the right to compensation exists; but it can never

exist where the injury is too remotely the result of the act, complained of. Upon this subject Baron Pollock, in Rigby v. Hewitt,\* says: "Every person who does a wrong is at least responsible for all the mischievous consequences that may reasonably be expected to result under ordinary circumstances from such misconduct." By the terms of the act, "the workman, or, in case the injury results in his death, the legal personal representatives of the workman, and any person entitled in case of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work."

That the workman can contract out of the act is no longer doubtful, unless the House of Lords should reverse the decision of the Court of Queen's Bench in the case of Griffiths v. the Earl of Dudley.†

Soon after the passage of the act, the attorney general and several leading solicitors expressed the opinion that there was no restriction upon the right of contract; and in consequence the Earl of Dudley, among other large employers of labor, notified the miners in his collieries on the first of January, 1881, the day the act went into operation, that they must, if they continued to work, waive the benefits of the act. "Conditions of employment," so called, were circulated through the collieries, containing stipulations, — "that the persons employed at the colliery must be, and continue to be, during such employment, ordinary members of the colliery club or Permanent Relief Society, under its then present or any future name; that the employer should be, and continue to be, an honorary member of the society, and should subscribe thereto not less than theretofore; that, in consideration of such payment by the employer, and on being employed at the colliery, and as part of the terms of employment, every person so employed undertook for himself and his representatives, and any person entitled in case of his death, to look to the funds of the society alone under the rules and constitution thereof for compensation in case of injury sustained in such employment, whether resulting in death or not; and that neither the employer, nor any

other person in his employment, whether a fellow-servant or not, should be liable in respect of any defect, negligence, act or omission under the Employers' Liability Act, 1880, or otherwise, or in respect of any negligence occasioning such injury; that the contract should remain in force and operate as a contract between the workman and the owner for the time being of the colliery, so long as the workmen continued to be employed at the colliery." This document was also posted in the hovels of the workmen, and in conspicuous places throughout the collieries.

Upon a suit brought in the Dudley County Court, and carried to the Queen's Bench, by the widow of one Griffiths, a workman killed in the pit-shaft through the negligence of an inspector of machinery, it was held by the Queen's Bench that such a contract was not against public policy; that the workman could and did contract himself out of the act, and could and did bind his widow and legal representatives by such a contract. The effect of the act was simply to negative the implication of an agreement by the workman in the contract of service, and in this way to render his contract not to claim compensation invalid; but the implication was overcome by an express contract of release.

Under the first sub-sections of the first and second sections which cover injuries caused "by reason of any defect in the condition of the ways, works, machinery or plant connected with or used in the service of the employer," if the defect "arose from or had not been discovered or remedied owing to the negligence (1) of the employer, or (2) of some person in the service of the employer, entrusted by him with the duty of seeing that the ways, works, machinery or plant were in proper condition," the term "ways" may be taken to mean the streets, lanes, passages or approaches leading to and connected with the employer's business or place of business. Etherington v. Harrison (L. T. Dec. 31, 1881), and in Huxam v. Thoms (L. T. Jan. 28, 1882, Q. B. D.), it was decided that a plank "run" or "gang-way" leading from one building to another, and in Moore v. Shaw (L. T. Nov. 20, 1882, Q. B.D.) that a scaffold erected for the use of workmen in building a church, was a "way;" but it had before been held not to apply to a tramway which rests upon the soil without being affixed to it.\* "Plant" is a general term, used more especially in England, and includes tools, implements, machinery, rolling-stock, fixtures, apparatus, or appliances ordinarily used in carrying on any trade, manufacture, or business.† These clauses do not impose an obligation of absolute warranty or insurance against defects. In Langham v. Young,‡ decided in the Westminister County Court, it was held that they did not impose a warranty against latent defects, which decision was affirmed in Whittaker v. Balmforth,\$ although in this case the employer was held liable for his foreman's negligence in selecting an eye-bolt. Neither do they impose a warranty that the machinery is as safe as possible against accidents, and adapted to prevent every possible carelessness.

The second sub-section applies to "the negligence of any person in the service of the employer who has any superintendence intrusted to him, whilst in the exercise of such superintendence." The meaning of the words, "in the service of the employer" depends upon the relations existing between the master and servant, the characteristics of which relationship are (1) a hiring, together with the several rights of (2) direction, and control, and (3) dismissal (4) upon payment of wages.\*\* The injury must have occurred during the exercise of this superintendency, although in point of time it may have happened after the superintendency had ceased.††

The third sub-section applies to the negligence "of any person in the service of the employer to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed." An "order" has been called negligent when the acts which, in discharge of the order, it is reasonably necessary for the workman to do, involve extraordinary risk; as, for instance, to use a hand crane for the purpose of moving a wheelbarrrow of sand, when the sand

<sup>\*</sup> Beaufort (Duke of) v. Bates, 3 D. F. J. 381, s. c. 31 L. J. Ch. 481.

<sup>†</sup> See Wharton's Law Lexicon.

<sup>‡</sup> Law Times, July 30, 1881.

<sup>§</sup> Law Times, Sept. 10, 1881.

<sup>|</sup> Robins v. Cubitt, L. T. R. (N. S.) 535 s. c. L. R. Q. B. D.

<sup>\*\*</sup> McGinn v. Pilling, L. T. Dec. 31, 1881.

<sup>††</sup> Owen v. Mandslay, L. T. Nov. 19, 1881; Q. B. D. Feb. 18, 1882.

might instead have been carried by spadefuls.\* But if there is no negligence attributable to the workman who gave the order, and the accident occurred without negligence on the part of any one, the master will not be liable; and where a workman was assisting, under the direction of the foreman, in raising a steam engine, and when it had been raised several inches, the foreman let go for the purpose of putting a brick under it, thereby causing the engine to fall and crush the workman's fingers, it was held that the "order" was not negligent.†

The fourth sub-section of section 1, and the second subsection of section 2, relate to an act or omission "done or made in obedience to (1) the rules or by-laws, or in obedience (2) to particular instructions given to any person delegated with the authority of the employer in that behalf," provided "the injury resulted from some impropriety or defect in the rules, by-laws or instructions therein mentioned." These clauses amount to an absolute warranty that the rules and by-laws shall be free from "improprieties" and "defects," and make the employer responsible for the injury caused by the act of any workman of any grade which results from his execution of such an order. An "impropriety" in a rule may be defined to be an unfitness in the method prescribed to accomplish the purpose intended, unfitness either in the manner in which the purpose shall be accomplished, in the time or place at which it shall be done, or the circumstances which shall attend its accomplishment; and "defect" may be defined to include any neglect or omission in the rule to provide for the accomplishment of the purpose intended. There is nothing in the act which makes it necessary that the rule should be in writing, although the term "by-laws" may have been intended to mean a written rule. The further provision allowing a rule or by-law, which has been approved or accepted by certain public officers, to be considered free from improprieties or defects, is similar to provisions in the Petroleum Act of 1871, the Mines Regulation Act of 1872, the Explosives Act of 1875, and the Alkali Act of 1881.

<sup>\*</sup> Laming v. Webb, L. T. Feb. 4, 1882.

<sup>†</sup> McManus v. Hay, 19 S. L. R. 345.

Sub-section five, which relates to "the negligence of any person in the service of the employer, who has the charge or control of any signal, points, locomotive engine, or train upon a railway," extends to railway companies a wider liability than is imposed upon other employers, because of the peculiarly dangerous risk attending this employment, upon the safe conduct of which the security of travellers so much depends, and because of the unusual difficulty of making it sure that railroads may not escape liability through the variety of dissimilar occupations in this employment. framers of the act found this section, not included in the original bill, absolutely essential to the accomplishment of their purposes; and it is quite likely that this is the only section of any special value to the persons intended to be benefitted. The terms "charge or control" are important words in the clause; and in Haysler v. Great Western Railway Co.\* the question as to the extent of their meaning was raised, and they were given, for the purposes of the case, a construction sufficiently broad to allow two persons at the same time to be in charge and control of an engine.

The same words were also under consideration in Cox v. The Great Western Railway Co.,† where a "capstan-man" in the employ of the company, engaged in propelling a series of trucks along a line of rails for the conveyance of goods and freight, injured a fellow-employee engaged at the time in a similar occupation at the other end of the line, and about one hundred yards off. The motion was given to the trucks from a capstan moved by hydraulic power from a stationary engine. The questions of fact were allowed by the court to be left to the jury, - (1) whether the "capstanman" had the charge or control of a train upon a railway, and (2) whether he was negligent; and both were answered in the affirmative. This case also decides that a series of trucks (twelve trucks in this case), laden with goods instead of passengers, constitutes a "train upon a railway;" and perhaps the further question that the act applies to stationary or traction engines.

Under section 7, which provides that "a notice in re-

<sup>\*</sup> L. T. Dec. 17, 1881; Q. B. D. Dec. 10, 1881. † L. R. 9, Q. B. D. 106.

spect of an injury under this act shall give the name and address of the person injured, and shall state in ordinary language the cause of the injury, and the date at which it was sustained," it was held in Stone v. Hyde,\* that the notice shall not be expressed in technical language with the particularity of a statement of claim; that a statement, in ordinary language, of the name and address of the person injured, with the cause and date of the injury, was sufficient. This notice, it is apparent from the context, must be in writing; a verbal notice cannot be served on the defendant, as the section further prescribes.† It need not be given by the person injured, but may be given by his solicitor, or perhaps by any person, in behalf of the workman, who has knowledge or information of the injury; and it is thought that it may even be contained in more than one letter or document. † And by the same section it is also provided that any defect or inaccuracy shall not render the notice invalid, unless the defence is prejudiced thereby, or there was an intention to mislead. #

The defence of contributory negligence remains unchanged by the act. In the original bill it was provided, at the end of the first section, "that this section shall not apply where the workman injured materially contributed by his own negligence to the cause of his injury." This clause would have mitigated somewhat the severity of the rule of contributory negligence, the application of which prevented the person injured, in ninety-five cases out of a hundred, as has been seen, from recovering damages, by allowing him to recover damages where his negligence had not contributed materially to the injury. But in the process of revising the bill, under the supervision of able counsel, in order to make it conform more completely to the interests of employers, this clause was stricken out, and thus the work was finished of making the bill what may now, with propriety, be called a sham reform.

The term "contributory negligence," which is used to designate this doctrine, is likely to mislead, because it seems

<sup>\* 46</sup> L. T. R. (N. S.) 421.

<sup>†</sup> Moyle v. Jenkins, L. T. Dec. 16, 1881; 51 L. J. Q. B. 112.

<sup>†</sup> Keene v. Millwall Dock Company, 46 L. T. R. (N. S.) 472.

to indicate that the person injured cannot recover where he, by his negligence, consented or contributed to the injury. But when more carefully expressed in ordinary language, the rule is that the person injured cannot recover damages, when, however negligent the other party might have been, the injury might have been prevented by the exercise of ordinary care on his part, - of such care as a reasonably prudent man of ordinary intelligence would have exercised under like circumstances. It may be true that the negligence of the other was of the grossest kind; but, when it is equally true that the injury might have been prevented by the exercise of ordinary care, the law says that the negligence of the other would have done no injury without the negligence of the person injured; and says, furthermore, that the burden of proof shall rest upon the latter; and, because he is the plaintiff, he shall show by a reasonable preponderance of evidence, that he was in the exercise of ordinary care, and the injury is in no degree attributable to the want, on his part, of such care.\* If a railway train should pass a station without giving warning of its approach by whistling, and a person crossing the track without looking for the approach of a train should be injured, he would be guilty of contributory negligence.† If the proprietor of a colliery should for weeks allow a statutory special rule, requiring the hoisting ropes to be examined every day, to be disregarded, and in consequence of this violation a workman should be injured who himself neglected upon this notice to examine the rope after a fire had occurred in the mine, he would be guilty of contributory negligence.;

In the application of this rule its hardship becomes more manifest because it is applied by jurors, in the calmness of a court room, upon evidence submitted after the act has resulted in an injury, and argued upon by counsel able to point out some way in which the injury might possibly have been avoided. While the doctrine of contributory negligence in all its severity remains unchanged, another clause

<sup>\*</sup> The Margaret, L. R. 6, P. D. 76; Horton v. Ipswich, 12 Cush. 488.

<sup>†</sup> Slattery v. D. W. & W. R. Co. 3 App. cases 1155.

<sup>‡</sup> Senior v. Ward, 28 L. J., Q. B. 139.

<sup>§</sup> See Pitman v. Bennett, L. T., February 25, 1882.

of the act defines a failure to give notice of a known defect or neglect to be such an omission as is equivalent to contributory negligence. Sub-section three of section 2 says, "No right to compensation shall exist in any case where the workman knew of the defect or negligence which caused his injury, and failed within a reasonable time to give, or cause to be given, information thereof to the employer, or some person superior to himself in the service of the employer, unless he was aware that the employer or such superior already knew of the said defect or negligence." This, without doubt, places upon the person suing an obligation to give notice of any defect known to him, and to prove at the trial that he has not violated that obligation. The information must relate to the defect which caused the injury; and, when the notice has been given to the employer or any superior servant, the workman cannot be accused of contributory negligence. Should he, however, continue in the service, and receive injury from this defect or any other neglect complained of, there is nothing in the act to prevent the use of the defence that he thereby consented to take the risk of the defect or neglect.

Attention has already been called to the fact that only partially has the defence of common employment been abolished, and that little more has been done in this direction than to make the employer liable for the negligence of a person entrusted with superintendency or with superior authority. "At the time of the passing of the act, the law stood thus," says Mr. Justice Field, in the case of Griffiths v. the Earl of Dudley: \* "It was an implied term of the contract between employer and workman, that the latter should not recover damages if he was injured by the negligence of a person in the common employment." And if, he continues, the effect of section 1 is to do away with this implied term, the contract of service, upon which both rely, is likewise done away with, and there is no contract left by virtue of which any right of action exists; and, moreover, the workman becomes a trespasser upon the employer's premises. The cases of Priestly v. Fowler,  $\dagger$  of Farwell v. the Boston & Worcester Railroad, 1 and of the Bartonshill

Coal Co. v. Reid,\* already cited several times, established this doctrine of implied contract, and the common employment incident thereto, which was carried so far in Wilson v. Merry as to excuse an employer from all liability for the negligence of his foreman or superintendent. And the act seems only to have gone so far as to change the rule of Wilson v. Merry, and leave the principle of implied contract and common employment as it was laid down in these earlier cases.

No consideration of the operation of the act would be of much value which failed to mention the relief afforded the employers by the aid of insurance. Two courses were open to them; either, first, to make their contributions to the insurance and protective funds large enough to induce their workmen to contract out of the act; or, second, to submit to its terms, and, by obtaining floating policies in accident insurance companies, to make the burden as light as pos-It was soon found that by the payment of almost nominal rates, general floating policies could be obtained; and that those employers who did not succeed upon payment of small contributions to the funds in avoiding the provisions of the act, might safely submit with little fear of the ruin and bankruptcy so foolishly apprehended. The lamentable ignorance which prevailed two or three years ago, as to the amount of damages recoverable, was dispelled only when some persons, first among whom were the accident insurance companies, made a careful collection of the facts and statistics in relation to violent deaths and injuries, and therefrom estimated the proportion of deaths and injuries probably resulting from contributory negligence. When it was found how very small a proportion was left, for which in each case the maximum rate of damages was only about £225, the employers must have laughed at the obstacles which they found existed only in their imagination, and the friends of the reform must have felt that they had gained a hollow victory. For even this slight liability the employer has a remedy, sometimes perhaps of little value, against the person by whose negligence he has been compelled to pay damages to his workman; and even when this liability has been assumed for him by some accident insurance company, the latter, upon payment of the loss, has, by what is called the right of subrogation, the privilege of prosecuting the remedy in his name.

Decisions in County Courts under the English Act.

The county courts have, under section 6, original jurisdiction of all actions under the act, subject to removal to a superior court, in like manner and upon the same conditions as other actions begun in the county courts. decisions of these courts are not of like character with those of the higher courts, some of them at least are worthy of grave consideration, as they are rendered by lawyers of the rank of Queen's counsel, appointed to try questions of fact with the aid of a jury. All the decisions under the act of the higher courts have, it is believed, been referred to, and, unless some oversight has occurred, all the decisions of the county courts made between November, 1881, when the act may be said to have been fairly in operation, and the present time (December, 1882), have been digested here. In the absence of opinions by judges of appellate courts, they are of peculiar importance, as the only judicial construction placed upon the act.

Ways, Works, etc.—Topham v. Goodwin, Law Times, Nov. 5, 1881; section 2, sub-section 1, and section 2, subsection 3.

The question was, whether a certain form of machinery (viz., a loose pulley or some other proper means of throwing a saw out of gear) rendered it defective within the meaning of this section. The court decided in favor of the defendant.

Etherington v. Harrison, L. T., Dec. 31, 1881, section 1, was decided by the jury in favor of the plaintiff on a question of fact, whether a loose plank in a scaffolding was such a defect in the "ways and works" used by the defendant in his business as to make him responsible, upon its being brought to his notice, for an injury sustained through the plank falling down upon the plaintiff.

Huxam v. Thoms, L. T., Q. B. D., Jan. 28, 1882, section 1. A scaffold is part of the ways and works. The

plaintiff fell off the scaffold. It was held that there was evidence on the part of defendant, sufficient to make him liable under section 1.

Smith v. Lafons, L. T., July 22, section 1, sub-section 1. The plaintiff, in the course of employment, was standing on a bridge owned by the defendant, which overtopped a public road, and while there standing was knocked over by a team attempting to pass underneath it, causing the injury for which he sued. The driver of the team was ordered to go ahead by a policeman in the employ of the defendant. It appeared also that the bridge was insecurely fastened to the walls on either side. The defendant was held liable, under section 1, sub-section 1, for a defect in ways, works, etc.

Batchelor v. Tilbury, et al., L. T., Aug. 12, 1882, section 1, sub-section 1. Plaintiff was a "bricklayer's laborer." Defendants were in partnership as builders. Plaintiff sued for injuries caused, while in their employ, by the "fall of a scaffold placed on joists supported on a quartering sustained by 'corbels.'" The corbels in this case were flat iron plates, "without any turn-up at the ends or sides," and used for the purpose of insertion in the wall. The wall which was being built was a party wall between two houses. One of the corbels had to be removed, as it crossed a chimney or flue; and it was owing to the careless manner in which this corbel was reset by one of the bricklayers, that the scaffolding fell and injured the plaintiff. It was held that "scaffolding was no doubt part of the works in building; and the works should be sufficiently supported and firm while in use, to insure safety to the workmen employed in the work, that they might go about their work with a free mind and ready will;" and judgment was accordingly given for the plaintiff, who was held to have exercised due care under the circumstances.

Franks v. the India Rubber, etc., Co., L. T., Oct. 7, 1882, section 2, sub-section 1. The plaintiff, while engaged in operating a cutting-machine, was standing on some loose planks, which, slipping from under him, threw him on to the machine, and caused the injury for which he sued. It was held that this was not a defect in the "plant" within the meaning of the act, and, even if it were, that the defendants could not have been held liable, as it was not shown

that the defect had arisen "or had not been discovered" through his negligence or that of his superintendent.

Notice (defective), Service, etc. — Moyle v. Jenkins, L. T., Dec. 16, 1881. This case involved the question of giving notice. It was decided that it must be in writing, all the judges intimating, however, that perhaps the act might be improved by amendment in that respect.

Adams v. Nightingale, L. T., Dec. 24, 1881, sections 4 and 7. It was held that "notice of injury, left after business hours, under certain circumstances was insufficient." In this case, one copy of the notice was left at a late hour in the afternoon (five minutes to six) with a little boy from five to seven years old, son of the foreman; while another was left at the same hour in a little wooden house belonging to the foreman, where he paid off his laborers. Still a third was left with a laborer on the premises at 5.30 o'clock.

The same ease was decided in the Queen's Bench, April 15, 1882. It was held, in this court, that "a notice under the act must be served in such a manner that it is reasonable to expect that it will come to the defendant's knowledge in the ordinary course of business;" and further, that "the defendant's knowledge of the injury suffered by the plaintiff, within six weeks, did not cure any informality with regard to the notice."

Hunter v. Dickinson, L. T., March 25, 1882. This was a case of defective notice. The court, in commenting upon the latter part of the seventh section, is reported as saying that an error inadvertently made in giving notice, as a wrong date, etc., might be amended; but, where there was no statement at all of how the injury happened, except the words "in consequence of certain defective arrangements," it could not be said that any notice had been given.

Macey v. Hodson et al., L. T., Dec. 24, 1881. This case involved the question of waiver of notice. It was held that the fact that one of the defendants promised on three separate occasions to compensate the plaintiff, was not "a reasonable excuse" for the want of notice."

Franks v. Silver & Co., L. T., May 27, 1882, section 4, County Court rules, 1880, rule 3. This is the same case as

Franks v. India Rubber Co. (ante, p. 132). It was held that, where a notice under section 4 merely stated that the injury was caused "in consequence of being directed to stand upon a loose board in running water," and the bill of particulars, required by the county court rules (rule 3) to be attached to the summons, stated that it was the result of a "defect in the condition of the ways, works, machinery or plant connected with or used in the business of the employers," the plaintiff had not fulfilled the requirements of the act.

Who is a Contractor? — McGinn v. Pilling & Co., L. T., Dec. 31, 1881, sections 1, 2, and 8, and sub-sections thereof. Where the plaintiff was injured by the negligence of a sub-contractor, in whose employ he was at the time, it was held that, under a strict construction of the word "employer," as contained in the sub-sections of section 1, the defendants were not liable, as the plaintiff was not employed by them. In this case all the materials for the work were furnished by the defendants, and the sub-contractor who hired the plaintiff was a man of no substance, having, it appears, just come out of the workhouse.

Harrison v. Dawson, L. T., Oct. 14, 1882, section 8. "The plaintiff was employed by the defendant to take a barge" to a dock and unload it. "In pushing the barge from its moorings," he "stepped on a carling or beam" used to support some boards, some of which proved to be rotten, and others had been taken away. The "carling" went from under him, and he was precipitated into the hold, breaking his leg by the fall. The plaintiff received a stipulated amount for his services, having the liberty to employ help if he saw fit. He did, as a matter of fact, employ others. It was held that, under these circumstances, a "lighter man" was a contractor, "and not a workman, within the act."

Negligent Order. — Haysler v. the Great Western Railway Company, L. T., Dec. 17, 1881, section 1. The plaintiff, while in the course of his employment of tending an engine, was injured through the negligence of an engineer or fireman in the employ of the company. The court declined to express an opinion as to who was "in charge" of the engine, but

decided that there was evidence sufficient, on the whole, to give judgment for plaintiff, and accordingly decided in his favor.

Hatfield v. Enthoven, L. T., Dec. 31, 1881, section 1, sub-section 1. (Discretion allowed workmen in obeying a negligent order.) This case involved a question of "some nicety" as to whether it was within the scope of employment to perform a certain act (viz., removing a crane) which caused an injury to plaintiff, and which it was necessary for him to perform before he could obey orders. The court, "although with some doubt" as to the fact in this particular case, decided in favor of the plaintiff.

Laming v. Webb, L. T., Feb. 4, 1882, section 1. Held, that it was evidence of negligence, sufficient to create liability, to order a minor to alter some machinery while it was in motion.

In Smith v. Lafons, before quoted, the defendant was held liable, under section 1, sub-section 2, "with some doubt," for the negligence of one entrusted with superintendence.

Harrington v. Westhorp, L. T., March 11, 1882, section 1, sub-section 3. An employer is not liable for negligence of manual laborer. Admitting that the defendants were negligent in this ease, contrary to the finding of the jury, still semble the defendants would not be liable, as the act which is alleged to have caused the injury was done by one who was only temporarily acting as foreman, "but whose usual duties were those of manual labor."

Boatwright v. Downing, L. T., Aug. 15, 1882, section 1, sub-sections 2 and 3. A person engaged in manual labor is not a superior workman. A person ordinarily engaged in manual labor, whose order, as to how a pole should be used in raising a beam, the person injured obeys, is not a superior workman or a superintendent under sub-sections 2 and 3 of section 1. The plaintiff was directed by the foreman of the defendant to obey the orders of E, an under foreman; E directed him to assist two manual laborers in raising a beam by the aid of a pole. The injury was caused by the unskilfulness and want of proper judgment of plaintiff and E in putting up the pole. As E was an ordinary foreman, and usually engaged in manual labor, it was held that he was not

a person for whose acts the employer was liable, as one intrusted with superintendence, or as a superior workman, under sub-sections 2 and 3 of section 1. This case is not quite so strong as Harrington v. Westhorp (ante, p. 135), because here the person who caused the injury was not only ordinarily engaged in manual labor, but also had no authority whatsoever to superintend the particular work in question.

Owens v. Maudsley & Co., L. T., Nov. 19, 1881, section 1. This case turned on the question whether the under foreman of the company was negligent. The jury found that there was negligence in not turning a boiler-plate in such a manner as to make it safe to remove a boiler, and held the company liable. The appeal to the Queen's Bench was afterwards dismissed, and the judgment sustained.

Trivett v. Midland Railway Company, L. T., June 3, 1882, section 1, sub-sections 2 and 3. The plaintiff, while at work on one of the company's engines under the orders of a foreman, was injured through the negligence of a superintendent in giving an order for reversing the engine without previously warning the plaintiff, according to the rule of the company, whereby the plaintiff was injured.

Clowes v. the Atlantic Patent Fuel Company, L. T., Oct. 28, 1882, section 1, sub-section 5. The plaintiff was employed by the defendant as "handy" man, his duties being simply to obey orders. While obeying the orders of a foreman, or superior workman in the employ of the company, who directed him to sand the rails so as to give the engine a better start, the engine was suddenly set in motion, without any warning, as was the custom in such cases, and caused the injury for which this suit was brought. The court held that the company was liable for the negligence of its driver in starting the engine without warning, under section 1, sub-section 5, which makes the master liable for the negligence of a workman in the management of a locomotive.

Contributory Negligence. — Pitman v. Bennett, L. T., Feb. 25, 1882. It was held that contributory negligence was a defence, except where the employer or his superintendent have notice of a defect within the meaning of the third exception in section 2, which obliges a workman to give

notice to his employer, or some superior person, of the defect, if known to him, which caused the injury.

Warren v. Bates, L. T., Oct. 14, 1882, section 1, sub-section 1, and section 2, sub-section 1. "The plaintiff, being in charge of an engine and boiler at the defendant's mill, improperly placed heavy weights upon the safety-valve; and, although he was aware that the gauge-glass was out of order, owing to there being a quantity of mud in the boiler, failed to try the test-taps attached to the boiler for the purpose of ascertaining the amount of water in it. The plaintiff having been injured by the boiler exploding: Held, that the above facts constituted contributory negligence on the part of the plaintiff, and that he was therefore not entitled to recover, under section 1, sub-section 1, and section 2, sub-section 1, notwithstanding that the boiler was in a defective condition from want of cleaning, owing to the negligence of the defendant's foreman."

In Topham v. Goodwin, above cited, the question whether there was any contributory negligence on the part of the plaintiff (a minor), in handling machinery while it was in motion, was decided in favor of the defendant.

Actual Employment necessary. — Lovell v. Charrington, L. T., March, 1882. It was held that the act did not apply in this case, as it was proved, as matter of fact, that the plaintiff was not in the employ of the defendant at the time the injury occurred.

Employee's Right to Contract himself out of the Act; Widow and Legal Representatives deprived of any Claim for Damages.— Griffiths v. Lord Dudley, L. T., June 3, 1882, Q. B. D. It was held that, even if the employee could contract himself out of the act, "yet he could not contract to deprive his widow or other personal representative of the benefit of that statute." (On a rule nisi granted to show cause, etc., this decision was afterwards over-ruled, the court holding that under such a contract his legal representatives would be cut off from all right of action.)

What is Plant?—Banks v. Murrell, L. T., June 17, 1882, section 1, sub-section 1. The plaintiff, while at work filling coal bins for the defendant, was injured through the giving way of a defective partition in one of the bins. It was held that this was a defect in the "plant," for which the company were liable under sub-section 1 of section 1, which makes them responsible without being notified of any defect.

Compensation. — Amount of compensation for injuries to be recovered by an "army reserve pensioner."

Bolton v. Midland Railway Company, L. T., July 8, 1882, section 3. The plaintiff, who was on the "reserve list," and entitled to a pension of sixpence per day, sued the company for extra compensation on account of the loss of his pension through injuries sustained by the negligence of a superior workman in the company's employ. It was held that he was entitled to damages under section 3, allowing a sum not exceeding the estimated earnings of three years; but it does not appear distinctly whether the loss of his pension should be included in the compensation awarded.

## DISCUSSION OF THE SUBJECT IN THIS COUNTRY.

This subject has for years attracted the attention of lawyers, who in their professional practice have abundant opportunity of seeing the hardship and misery caused by the unjust distinction made between the liability of employers to third persons and to their employees. It is of frequent occurrence to hear or read of an instance where a corporation which is answerable for an injury to one of its workmen at the bar of conscience and of public opinion, is released from liability at the bar of what is called justice. A single instance will illustrate the hardship of the rule. An Italian, just landed in this country, ignorant of its language and its people, was hired to shovel gravel on one of our railroads by a sub-contractor of the company. worked at loading and unloading a gravel train with a gang of men, two of whom were assigned to each car. worked, with another laborer, on the last car. had been loaded, and was backing down, over a temporary, poorly-laid track, to be unloaded, which was done by dump-

ing or upsetting the car. The train had backed down, and had stopped, as he supposed, at the place where his car was to be dumped; and he, with the others, had got up from the gravel where they had been sitting, when the engineer gave the train a sudden jerk forward, in order to get headway for the purpose of backing still further. The Italian was thrown off backwards under the wheels, run over, and seriously injured. Upon a suit for damages, it was proved at the trial that, although the railroad company owned the engine, and the engineer who caused the injury was in their employ, the engine, and with it the engineer, was let to the sub-contractor, to work under his direction and control; and therefore, under the rule of common employment, the engineer and the Italian were fellow-employees for the subcontractor. The poor fellow, who could recover no damages, had no money, was unable to work, was a cripple for life, and shortly afterwards became an inmate of one of the State almshouses.

It may be said that he ought to have sat still on the top of the gravel until the train had finally stopped; and that by getting up he was guilty of contributory negligence. But this was a fact for the jury to pass upon, which they were prevented from considering by the application of the rule of common employment. It may be said that, admitting the engineer to have been careless, while the laborer was not, the company ought not to be held responsible for his carelessness, because it had done its best to employ a competent man. But, even if it had done its best, the law, whether justly or unjustly, has for centuries made every company, every partnership, corporation, or individual, responsible for contributory negligence to every other person who is thereby injured, except to its own employee. Why should the law make an exception in the case of an employee?

This question has been often asked by lawyers and others, and the conventional answer given is, that the employee agrees to take the risk of the employment, and is paid for taking it. That he is paid for taking the risk is proved to be a mistake by a comparison of the rate of wages paid employees in dangerous employments with the wages paid

men of like capacity in other employments. On the other hand, that he agrees to take the risk is proved by saying that the courts have made for him an implied contract to this effect. To which it is answered that the laborer, while denying that the courts ever had a right to make for him such a contract, denies further their right to imply such a contract any longer, in the face of his express denial that he agrees or will submit to such a contract. No court can imply a contract contrary to the express desire of one of the persons made a party to it. While there may have been among lawyers and others a difference of opinion as to the justice in all cases, or wisdom, of a general change of the law, the hardship of compelling the workman to endure in silence an injury caused by another workman acting in strict obedience to the authority conferred upon him by their employer, has generally been recognized, although of late but little discussed in the courts, because the rule of common employment has become so strongly established as to make exception to it of no avail. When, however, in consequence of the terrible explosions occurring in English, Welsh, and Scottish coal mines, by which scores of miners were killed at a time, public attention in England was called to the poverty and misery resulting in part from what many thought a gross defect in the law; and when, also, after years of agitation, Parliament had passed the Employers' Liability Act, it began to be thought possible in this country to effect a reversal of the common law.

Within the past few years this subject has been before the legislatures of several of the States, which, as has been seen, have passed laws making employers liable for injuries in certain cases, although no such general change has been made as that by the English Parliament. During the past two years the subject has been before the legislatures of several States, New York and Connecticut among others, which have as yet made no change. Two years ago it was brought before the legislature of Massachusetts by a petition signed by Wendell Phillips, Benjamin F. Butler, Delano A. Goddard, Edwin B. Haskell, and editors of several other leading newspapers published in the State, and other prominent citizens; but, upon reference to the judiciary committee,

and a hearing thereon, the petition was opposed by counsel for all the railroads running into Boston, and defeated. Last year the subject was renewed, and, upon hearing, on the recommendation of the committee, was referred by a resolution of the legislature to the Bureau of Statistics of Labor for consideration.

## SUMMARY OF REASONS AND OBJECTIONS.

In closing the discussion of this subject, it may be well, even at the risk sometimes of repetition, to give a summary of some of the objections to and the reasons in favor of a change in the law. One of the most frequent objections against compelling the employer to compensate his employee for the negligence of a fellow-workman is, that he ought not to be obliged to answer for the acts of another, when he is himself without fault. To which objection the answer is made, that when the employer, by the employment of another whom he vests with a general authority to act in his stead, chooses to part with his own authority, and trust to the judgment and discretion of some one else, he ought to abide the consequences, whether good or bad. When the employee does well, he reaps the profits; when the employee does ill, he ought to suffer the losses; and public policy requires that, as some one must bear the burden of the risk, it should rest upon the shoulders of the person who employs, pays and controls the workman. And, moreover, as the law has for centuries imposed upon the employer a similar obligation towards all other persons, making him answerable to the world in general for the negligence of his servants, such an exception to a general principle of liability ought not to exist without some special reason therefor. If it is a hardship to be obliged to pay for the wrong-doing of a servant whenever the act is not a wilful act, it is a hardship which the wisdom of our ancestors imposed, and which has not been removed by the wisdom of later times.

Another objection, often urged, is that the employee enters into the contract of employment with full knowledge of the dangers, with the risk computed in his wages. As to the first part of this objection it may be asked whether, unless the employment is of a very dangerous nature, the risk of injury is often considered at the time the contract is

made, or any thought taken as to where the responsibility for damages would rest. And, as no such risk is assumed, on a railroad for instance, by the traveller when he buys his ticket, while, on the contrary, the company is made by law reponsible for the competency of its servants and the safety of the journey, it is natural to ask why a different rule should be made to apply to a brakeman or conductor. Whether the danger of injury is computed in the wages, is a question of fact dependent upon a knowledge of the wages paid to workmen of like capacity in less dangerous employments, which it is evident could be obtained only after a careful investigation of the manifold causes which determine the rate of wages. If, however, only a casual inquiry were made as to the wages paid to laborers of the same grade in other employments, it would be found that the workman is paid for the labor performed, with no compensation whatever for the risk of injury.

But the present state of the law, it is said, rests upon a contract of service implied by the courts; because, when the rule was adopted, the judges thought that public policy required an agreement of non-liability, rather than one of liability. But is not this rather a question of political economy than one to be passed upon by the courts? And is it not possible that what was thought a wise public policy for the State to adopt a half-century ago, when manufactures and railroads were in their infancy, ought to be changed by the legislature, now that the consolidation of capital in great monopolies has become an object of apprehension? In order to foster these commercial enterprises, is it any longer necessary to exact so heavy a contribution from the laboring class, and impose the burden of so severe a protective system upon our own instead of foreign laborers? While the judges who made this law may have been wise in their generation, is it not probable that the wisdom of time and experience may think that public policy requires a change in the law?

Again, it is urged that the employee ought to be left to his remedy against the fellow-employee who caused his injury. Hardly any one would be so simple as to consider this remedy of any practical value, because, unfortunately, most workmen are not able to pay a judgment for damages, or even a bill of costs. Besides, until within a year,—until the case of Osborne v. Morgan\* overruled the case of Albro v. Jaquith,† decided in 1855, it has been impossible for such a judgment to be obtained. Neither does it seem altogether right to compel an employee, acting in good faith, using his best judgment, as the agent of some one else known to be his principal, to pay for the consequences of doing as he was generally authorized. But, waiving this for the sake of the argument, the law gives the employer a like remedy, by allowing him to recover of the negligent employee any damages he has been obliged to pay as a consequence of his negligence.‡

In view of this condition of the law, the question may with some pertinency be asked, Why should not the employer be left to his remedy against his employee for reimbursement?

That the dictates of humanity, as well as the promptings of self-interest, stimulate employers of labor to do a great deal towards protecting the lives and limbs of their workmen, there is no doubt. That they would not intentionally allow any neglect in the selection of workmen, of the materials used in the machinery worked, is equally certain. notwithstanding all this, there are doubtless many accidents and injuries occurring daily, which, with a little more precaution in the particulars mentioned, might have been prevented. Workmen generally are not in a position to say with whom they will work, or what materials or machinery shall be used; and, if greater precautions are to be taken, they must be provided for by employers. If the ordinary dictates of humanity and self-interest are not sufficient to make life more secure, ought not their interest in the welfare of their workmen to be increased by imposing a heavier pecuniary responsibility? Where an appeal to the generous impulses of the heart is not a sufficient protection, should not an appeal be made to the more subtle instincts of the pocket?

And in this connection it may perhaps be well to allude to the argument that a heavier responsibility is already imposed by requiring the employer to use due care in

<sup>\* 130</sup> M. 102. +4 Gray, 99

<sup>†</sup> White r. Phillipston, 10 Met. 111; also 1 Allen, 102.

selecting and maintaining the tools, implements, stock, materials, and plant used by his workmen. Upon consideration, this, however, will seem to be an insufficient safeguard, because its value has been frittered away by the decisions of the courts, which declare that there is no liability unless the defect complained of was unknown to the person injured, while it was known to the employer, but not communicated. The employer is not liable unless he knew of the defect and declined to communicate it; or, in other words, he is not liable for his ignorance; and if for any reason he leaves the duty of detecting defects to another employee, he escapes all risk of damages. perhaps it would not be wise to make him liable for secret defects, by making him a warrantor or insurer of the safety of the stock or appliances used in his business, would it not be well, instead of leaving him almost entirely free from liability, to make him responsible for defects to his workman, as he is now responsible to strangers? Is not this one of the exceptions to a general principle, one of the anomalies in the law which works an injustice?

Should it be said that the servant is not the master's agent, and therefore the master should not be responsible for his acts, the question is at once asked why he is not the master's agent. This brings up the real legal question at the bottom of this controversy, which involves the making of an implied contract for the parties by the courts, in the absence of an express contract. How is an agency created? Principally by virtue of the contract of service. What is the agency created? That depends principally upon the contract of service and the general authority usually conferred by the customs and usages of business upon workmen in the same class of employment. That the workman is an agent for the performance of some acts there is no doubt; but whether he is the agent for doing the particular act which caused the injury, is the question in dispute. How can this be answered? It is a question of fact simply, and not of law, and one manifestly to be answered from a knowledge of all the facts tending to explain the scope of the agency. And, as it is a question of fact, is it not one which, by analogy to the practice established in the courts for deciding

other matters of fact, ought to be decided by a jury, upon consideration of all the evidence? Even if decided by the judges, should it be determined by simply saying that the employee is not an agent for doing the act which caused the injury, because they (the judges) think it against public policy to imply a contract of liability?

That a workman knows the habits of his fellow-laborers better than does his employer, is doubtless true of persons engaged in domestic and menial service, working in the same household and under the same roof, at the same bench, in the same shop, or in the same gang, or, in brief, when engaged in similar occupations. And for this reason the Scotch courts attempted to limit the operation of common employment to the class of similar occupations; and, if they had been allowed to persist in this direction, and their example had been imitated by the courts of England and America, it is probable that by this limitation the hardship of this rule of non-liability would have been avoided. doctrine of common employment, so called, was evidently intended by the judges who invented it to apply only to persons engaged in similar occupations. By widening its application to all persons at work for one master, or paid from one purse, it was made to include persons entirely unacquainted with each other's character, habits, ways, and manners of doing work, traits of carefulness or carelessness; in large factories, workshops, manufactories, or upon railroads extending over miles of country, with workshops in various places, workmen at many stations, engineers, conductors, firemen, brakemen, baggage masters on many trains, hundreds of employees, in manifold and dissimilar occupations; it was made to include men who never saw or perhaps never heard of each other, and therefore knew less of each other's habits than the superintendent, the board of directors, or the employers, who engaged them with some knowledge at least of their character, skill, proficiency and capacity.

That a change in the law would diminish wages is not certain, because it would seem the natural result of heavier responsibility to employ, with more care and circumspection in the selection, more competent and experienced workmen, who, being of a superior grade, would require superior pay.

As a legitimate result, in railroad and other specially dangerous employments, the public as well as the employee would be more secure.

A frequent objection to changing the burden of liability from the employee to the employer is, that employees would thereby become more careless of their own lives and safety, as well as of the welfare of others; and railway travel especially would become less safe. This objection presumes that employees would purposely and dishonestly injure themselves in order to obtain damages. But the consideration should not be overlooked, that whenever any person is found guilty of such an act of wickedness, he is prevented from recovering damages by the rule of contributory negligence. It is only in instances of dishonesty towards himself and his employer, which remain undetected or unproved at the trial of the cause, that unjust damages would be recovered. Would not such instances be of infrequent occurrence? Are not the means for eliciting the truth, and the securities against imposture provided in the administration of justice, through the agency of judges, jurors, counsel, parties and witnesses, so perfect that little danger need be feared? Seldom does a sham or fraud withstand the ordeal of a jury trial. Is it often that such a man could long remain in any employment without his true character becoming known? Most men are almost always honest. And not only are most men honest because it is right, but many refrain from doing wrong, because honesty is the best policy. Moreover, is not life too dear, and pain too much dreaded, to make it probable that any man could become not only so degraded, but so callous to suffering, as to wilfully run the risk of losing an arm or a leg or his health, for the purpose of getting a partial compensation in money? And, if such instances are likely to occur so infrequently, ought the law, which tries to prescribe a rule of action that will do the greatest good to the greatest number, to be restrained from doing an act of justice to the many, lest a few dishonest persons should abuse the right?

Against the danger that excessive damages would be awarded, the ordinary protection afforded by courts of justice exists, which, in all other causes where damages are in

question, has for centuries existed as a suitable means of estimating the amount to be awarded. If verdicts are usually for the plaintiff, and against corporations, it is likewise true that plaintiffs are usually right. At least, no better and more practicable method has been devised for determining what is right and what is wrong, than what are called courts of justice. There seems to be little force in an argument which declines to pass a law because the amount of damages recoverable under it must be determined in the same way that land damages and other personal damages are determined; especially when the rule suggested is the best known method of deciding such a question; or, if it is not, some better method may be easily incorporated in the act.

The kindred danger, that a change in the law would be followed by a flood of litigation, seems to be groundless. A similar fear, existing prior to the passage of the English act, proved to be a mere fiction of the brain. How many bills have been defeated because it was feared attorneys would profit from resulting litigation? How many times has this argument been used by persons interested in defeating a measure? In the first eighteen months after the passage of the English act, as the statistics show, less than a hundred actions were brought under it in England, Scotland, Ireland and Wales, and less than £3,000 in damages recovered, with a like amount in costs. According to an estimate already given, based upon the most reliable data to be obtained, the probable number of maintainable suits against the railroads of this State during the year 1880-81 was twelve, and the probable amount of damages which could have been recovered was \$60,000.

Should it be said that one reason why it is sought to make the employer liable is simply because he has money, it might be candidly admitted that no wise friend of the laboring man would be in favor of a change in the law unless it was likely to do him some good; but it might also be answered that, as the employer reaps the profits of every profitable act, why should he not suffer the losses of unprofitable acts? Admitting that the workman is his employer's agent, commissioned with a general authority to use his own discretion, in place of the judgment of his principal, why, when the exercise of

this discretion proves unfortunate, should not the principal suffer the consequences? The prosecution of business is not like the game of pitch-penny played by the gambler, according to the rule of "Heads I win, and tails you lose." The same objection might be made with equal force against the liability of employers to third persons, or against any bill which seeks to make persons of property responsible for their wrongs or breaches of contract.

Several objections having been alluded to, it remains to summarize some of the reasons not specifically suggested in favor of a change in the law. Without asserting that an employee has a natural right to compensation for injuries directly or indirectly caused by his master, - which is a right oftener asserted by philosophers and publicists than by lawyers and legislators, - there is no doubt that ever since the reign of Charles the Second an established principle of common law has held every man responsible for his own torts and breaches of contract, a precedent which our ancestors might have found in the Roman Law. As early as the reign of William the Third, Lord Holt held a master liable for the negligence of his servant. The application of this general principle was without exception till the year 1837, when, as has been already related, Lord Abinger, in a case not very carefully considered, judging from the analogies reasoned from in the opinion, decided that a master was not liable for the negligence of his servant, whenever injury was thereby caused to a fellow-servant.\* Shortly afterwards, at the time when railroads and manufacturing enterprises were in an early stage of development, this exception was followed and emphasized in this State by Judge Shaw in the case of Farwell v. the Boston and Worcester Railroad;† ever since which time the exception may be said to have been a part of the body of our law.

The liability imposed upon a master for the negligence of his servant may be said to exist under two sets of circumstances, in one of which there exists a relation between the master and the person injured, while in the other no relation exists. In one class of circumstances it exists by virtue of an express or implied contract; while the ground of liability in the other is the general obligation resting upon every member of the community so to act that no harm shall, by his negligence or that of his servant, be caused to any other person. This latter obligation is known as the principle of respondent superior, which compels the master to respond for such negligence in damages; and is stated by Blackstone in these words: "If a master by his negligence does any damage to a stranger, the master shall answer for his neglect." Those who seek to base upon this principle their right to a change in the law of liability for the negligence of fellow-employees, say that the term "stranger," because, in the development of railroads and commercial and industrial enterprises, of the wide extent and remoteness of the relationship existing between an employer and his workman, should apply to all workmen not at work strictly under the eye and supervision of the master.

On the other hand, those persons who seek to base their right to a change of the law upon the relationship existing by virtue of the contract of service, say that where nothing to the contrary is expressed, the courts should imply a contract of liability, instead of implying, as they have done, a contract of non-liability. They assert, furthermore, a fact which is not denied, that the implied contract of non-liability is judge-made law, established by virtue of the right of the courts to decide what is public policy, and what the public policy of the country requires; that public policy no longer requires, if it ever did, the existence of such a rule of law; and that the legislature should, as it has a right to do, assert its prerogative, and declare a different public policy, by abolishing the exception made to the general liability of the master for the negligence of his servant.

In emphasizing the injustice of this exception, an argument is drawn, by analogy, from the liability imposed upon a common carrier for the loss, by fire or other means except the act of God or public enemies, of merchandize, livestock, and chattels entrusted for conveyance and safe delivery. And, as a change in the law will in this country affect railroad companies and common carriers of passengers more than other employers of labor, the analogy,

drawn from the contract of warranty and insurance that no injury shall occur to whatever is entrusted for safe delivery, is thought to be perfect. If this be so, — and it seems to be, — why should the law be more careful in the protection afforded to merchandize, than in the security placed around human life? Why should the State compel a railroad company to pay for the loss or injury of a horse, an ox, or a bale of goods, and allow men to be killed and maimed without the risk of paying damages?

And, as one of the incidental results of compelling common carriers of passengers to be as careful of their employees as they are of trunks and merchandise would be the employment of more competent and careful men, the seenrity of travellers would be increased; and this is one of the weightiest reasons for changing the law. Scarcely a week occurs without an accident on some of the railroads of the State or country. As has been stated, during the nine years from 1872 to 1881 inclusive, there were 11,759 persons reported killed or injured on the various railroads of the country; and 2,744 reported killed or injured by the railroads of this Commonwealth. Almost every one of these deaths or injuries might, by the exercise of proper care, have been prevented. No one will deny that every step taken in the direction of making life more secure, and suffering less frequent, is a step in the right direction. it not possible that such a change in the law may be such a step?

Should it be asked if the workman cannot better provide against the carelessness of his fellow-workman than can the employer, it might be replied, that, although their co-operation is always necessary to secure safety, the value of any suggestions or complaints is diminished by the fact that the workman has no power to carry his ideas into execution. Employers of labor would naturally consider frequent complaints against their employees, frequent suggestions as to the necessity of repairs in the works or machinery, as officious interferences. And those who receive with good grace what are always in the nature of accusations, might not wish to encourage their occurrence, and might not accede readily to requests for improvements. It is a natural

characteristic to prefer to manage one's own business in one's own way, without too much interference from men hired and paid for their labor. But some one must be held responsible for every act of negligence, if its repetition would be prevented; and, when attempting to make accidents less frequent, is it not wiser to increase the employer's responsibility than to trust to his workmen to correct the evils of his manner of carrying on business?

It should not be forgotten that, in many cases where the employer escapes legal liability by means of the defence of common employment, the servant who, entrusted in his master's absence with the exercise of a general discretion, caused the injury, is more competent for performing the duties than his employer. In operations requiring skilled laborers, mechanics, and artificers, how seldom is it that the employer can do the work imposed upon those under him! How many men who can pay for the labor can perform it? When, therefore, it is thought unjust to impose responsibility for negligence upon the man who hires the workman, it should be remembered that oftentimes the person commissioned to act for him is better able than he to perform the duties imposed.

The injustice which sometimes is wrought in applying the defence of common employment is seen by remembering the variety of dissimilar occupations which it includes. essence of common employment is a common employer, and all persons paid by the same person, or paid from the same purse, are fellow-employees. All the employees of a railroad company, of a colliery, of a steamboat company, of a factory, of a foundry, of a horse railroad or express company, whether employed in the same city, county or state, under the same or different foremen or superintendents, engaged at the main office or a branch office, known to each other or unknown, are fellow-employees, and are by law presumed to be sufficiently well acquainted with each other's habits and character to be compelled to run the risk of injury from each other's carelessness. Menial and domestic servants employed under the same roof, and therefore well acquainted with each other, should without doubt be considered fellow-employees. But the earliest use of this doctrine was in its application to similar occupations only.

Because every man is liable for his own wrongful acts, employers who personally superintend or direct their own workmen are liable for personal injuries caused by what is really their own negligence. But when, in the increase of business, it becomes necessary to employ others to work for them, away from under their eyes, but obedient to their general authority, this liability for injuries to their employees ceases, although they still remain liable for similar negligence to others. It is thus seen that while the small manufacturer, in order to avoid suits for damages, must take precautions against the carelessness of his workmen, the large manufacturer is relieved from such a necessity.

And this anomaly becomes more marked in the organization of individuals into corporations. For, while a few persons acting together as co-partners are justly liable for their own and each other's negligence, upon complying with a simple perfunctory requirement of the law, and thereby becoming a corporation, they escape this liability, because they are no longer acting for themselves and each other, but as agents for the corporation, which is exempted from liability for the negligence of its agents in causing injury to each other.

It should not be forgotten that the laws of Great Britain, France, and Italy impose a general liability upon employers, whenever the negligence of their servants causes personal injury; while the law of Germany, as well as of several of the United States, has been so changed as to impose special liability upon railroad corporations for such acts of negligence.

### DIFFICULTIES OF DRAWING A BILL.

It is oftentimes easier to point out the necessity for reform than to show how to accomplish it; and easier to prove that the law should be changed, than to show how it should be done. And, while many persons will agree in thinking that something ought to be done to change the law, they will doubtless differ as to whether the change shall be radical, liberal, or conservative; while there will be, perhaps, a difference in opinion among some of each of these classes as to the form and the particular phraseology of a bill looking to a change.

The first subject to be considered is how far the law should be changed; and upon this it must be conceded that it would be useless to make any change, unless the employer was made liable for the acts of his authorized agents in all cases where he has delegated his authority. Whether this should be done by saying that common employment shall no longer be a defence to actions against employers for personal damages, or that the particular instances in which he should be liable should be specified, is an important ques-This problem has been solved in some of the States, as has been seen, by enacting that in actions of this kind against railway companies common employment shall not be a de-The difficulty of accurately defining the term, of saying exactly what common employment is, and the danger lest some uncertainty should exist as to the exact scope of such a bill, as well as the consideration that it might not be wise to make so sweeping a change, are objections to this form of a bill. For example: The term, no doubt, includes menial and domestic servants; and would it be wise to make the head of a family responsible for the negligence of the servants who live under his roof? responsible, to use an illustration of Lord Abinger's, to one servant for the negligence of the chambermaid in putting him into a damp bed, or the cook's neglect to keep clean the copper vessels in the kitchen? Should it be attempted to draw the bill in this way, as was done by Mr. Macdonald, it might be advisable to except the master from liability for the acts of domestic servants. Should it be desired to draw the bill by specifying particularly when he shall be liable, leaving him free from liability when not otherwise specified, there is room for difference of opinion as to how far it shall be extended, whether, for instance, an action shall be created for the negligence of the principal person in authority, the superintendent, which action has been shown to be of little value; or for the negligence of every superior workman, of whatever grade (which seems to be the only way to accomplish an important change), are questions for consideration.

One of the earliest of the bills presented to Parliement was brought in by Mr. Morrison, Mr. Hind-Palmer and Mr. Andrew Johnson in the year 1872; and Mr. Wright, a London barrister, assisted in drawing up and settling its terms. These gentlemen adopted this latter course, and specified in considerable detail the instances wherein a liability should be allowed to attach. But, while the discussion of the subject went on in Parliament among the friends of the employees, and the able secretaries, Parliamentary agents, and solicitors of their large associations, and when several special committees of Parliament had had the subject under consideration, and at last it had been thoroughly considered and comprehended by several of the leading members of the present Gladstone Ministry, — it was found possible to draft the bill in the few words of the second, third, and fourth sub-sections of the first section of the Act of 1880. make the employer liable for the negligence of any person entrusted with superintendence, and of any superior workman whose orders or directions the person injured was bound to obey, or the act or omission of any workman who was acting in obedience to the rules or by-laws of the employer.

## THE GLADSTONE BILL.

The caption and first section of the bill brought in and advocated by the English Liberals (before it was amended in the House of Lords by the Conservatives) is as follows:—

- "An Act to extend and regulate the liability of employers to make compensation for personal injuries suffered by workmen in their service.
- " Be it enacted, etc.:
- "Section 1. Where, after the commencement of this act, personal injury is caused to a workman:—
- "(1.) By reason of any defect in the condition of the ways, works, machinery or plant connected with or used in the business of the employer; or
- "(2.) By reason of the negligence of any person in the service of the employer, who has any superintendence entrusted to him, whilst in the exercise of such superintendence; or
- "(3.) By reason of the negligence of any person in the service of the employer, to whose orders or directions the workman at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed; or

- "(4.) By reason of the act or omission of any person in the service of the employer, done or made in obedience to the rules or by-laws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or
- "(5.) By reason of the negligence of any person in the service of the employer, who has the charge or control of any signal, points,\* locomotive engine or train upon a railway,—
- "The workman, or, in case the injury results in death, the legal personal representatives of the workman, and any persons entitled in ease of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work."

## BILLS PRESENTED.

We present for the action of the legislature, as the result of the very full consideration of the subject committed to us, two bills; the first, comprehending the features of the Gladstone Bill presented to Parliament by the Earl De la Warr, with sections added to make the measure practical in this State. This bill changes the doctrine of the courts on common employment to a limited extent, and is incorporated in this report for the reason that many legislators may desire to act upon a limited bill.

The second, and the bill we recommend as being most in harmony with existing legislation and the course of law in this State, is a bill which simply seeks to abolish common employment as a defence in actions contemplated by it.

#### Τ.

#### COMMONWEALTH OF MASSACHUSETTS.

In the Year One Thousand Eight Hundred and Eighty-Three.

An Act relating to the Liability of Employers for Personal Injuries sustained by their Employees.

Be it enacted by the Senate and House of Representatives, in General Court assembled, and by the authority of the same as follows:—

Section 1. Where, after the commencement of this Act, personal injury is caused to an employee,—

- (1.) By reason of any defect in the condition of the ways, works, machinery or plant connected with, or used in, the business of the employer; or
  - (2.) By reason of the negligence of any person in the service of the
- \*As the railroad trains of this State are not run and controlled in precisely the same way as English railways, this, in order to be applicable to our system, would need to be slightly changed; "points" should read "switch."

employer, who has any superintendence entrusted to him, whilst in the exercise of such superintendence; or

- (3.) By reason of the negligence of any person in the service of the employer, to whose orders or directions the employee at the time of the injury was bound to conform, and did conform, where such injury resulted from his having so conformed; or
- (4.) By reason of the act or omission of any person in the service of the employer done or made in obedience to the rules or by-laws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or
- (5) By reason of the negligence of any person in the service of the employer, who has the charge or control of any signal, switch, locomotive engine, or train upon a railway, the employee, or, in ease the injury results in death, the legal personal representative of the employee, and any persons entitled in case of death, shall have the same right of compensation and remedies against the employer as if the employee had not been an employee of, nor in the service of the employer, nor engaged in his work.
- SECT. 2. Written notice of any injury shall be given to the employer or his legal representatives by or on behalf of the person injured; or, in case of his death, by or on behalf of his legal representatives, within sixty days of the injury or death, stating the time, place, and cause thereof; and the action thereon shall be commenced, if at all, within six months from the date of the accident; or, in case of death, within six months from the date thereof.
- SECT. 3 This act shall take effect on the first day of January, eighteen hundred and eighty-four.

П.

# Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Eighty-three.

## AN ACT

Relating to the Liability of Employers for Personal Injuries sustained by their Employees.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

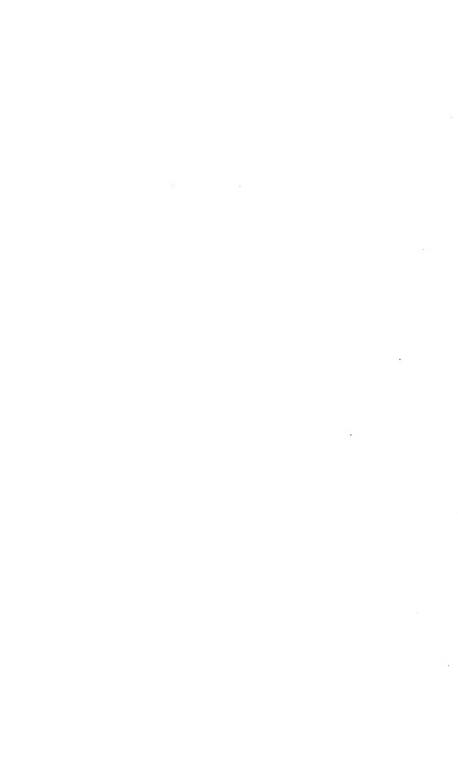
1 Section 1. Whenever an action is brought 2 against an employer to recover damages for per-

3 sonal injuries received by an employee while in 4 the discharge of his duty, the fact that the injury 5 was caused by or through the negligence of a 6 fellow-employee shall not prevent the recovery of 7 damages, unless the employee materially contrib-8 uted by his own negligence to the cause of the 9 injury, or both the person causing and the person 10 receiving the injury were engaged at the time of 11 the injury in domestic or menial service.

- 1 Sect. 2. Written notice of any injury shall be 2 given to the employer or his legal representatives 3 by or on behalf of the person injured; or, in case 4 of his death, by or on behalf of his legal representatives, within sixty days of the injury or death, 6 stating the time, place, and cause thereof; and 7 the action thereon shall be commenced, if at all, 8 within six months from the date of the accident;
- 1 Sect. 3. This act shall take effect on the first 2 day of January, eighteen hundred and eighty-3 four.

9 or, in case of death, within six months from the

10 date thereof.



## APPENDIX A.

## EMPLOYERS' LIABILITY ACT, 1880.

(43 & 44 Vic. c. 42) 7th Sept., 1880.

An Act to extend and regulate the liability of employers to make compensation for personal injuries suffered by workmen in their service.

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows: -

SECT I Where, after the commencement of this Act, personal injury is caused to a workman, -

ments of law.

- (1.) By reason of any defect in the condition of ways, works, machinery or plant, connected with or used in the business of the employer; or
- (2) By reason of the negligence of any person in the service of the employer, who has any superintendence entrusted to him, whilst in the exercise of such superintendence; or
- (3.) By reason of the negligence of any person in the service of the employer, to whose orders or directions the workman, at the time of the injury, was bound to conform, and did conform, where such injury resulted from his having so conformed; or
- (4.) By reason of the act or omission of any person in the service of the employer, done or made in obedience to the rules or by-laws of the employer, or in obedience to particular instructions given by any person delegated with the authority of the employer in that behalf; or
- (5.) By reason of the negligence of any person in the service of the employer, who has the charge or control of any signal, points, locomotive engine, or train upon a railway, -

The workman, or, in case the injury results in death, the legal personal representatives of the workman, and any persons entitled in case of death, shall have the same right of compensation and remedies against the employer as if the workman had not been a workman of nor in the service of the employer, nor engaged in his work.

SECT. II. A workman shall not be entitled, under this Act, to Exceptions any right of compensation or remedy against the employer in to amendany of the following cases (that is to say): -

ments of law.

- (1.) Under sub-section 1 of section I, unless the defect, therein mentioned, arose from, or had not been discovered or remedied, owing to the negligence of the employer, or of some person in the service of the employer, and intrusted by him with the duty of seeing that the ways, works, machinery or plant were in proper condition.
- (2) Under sub-section 4 of section I, unless the injury resulted from some impropriety or defect in the rules, by-laws, or instructions therein mentioned; provided that where a rule or by-law has been approved or has been accepted as a proper rule or by-law by one of Her Majesty's Principal Secretaries of State, or by the Board of Trade, or any other department of the Government, under or by virtue of any Act of Parliament, it shall not be deemed, for the purpose of this Act, to be an improper or defective rule or by-law.
- (3.) In any case where the workman knew of the defect or negligence which caused his injury, and failed, within a reasonable time, to give, or cause to be given, information thereof to the employer, or some person superior to himself, unless he was aware that the employer or such superior already knew of the said defect or negligence.

Sect. III. The amount of compensation recoverable under

Limit of sum recoverable as compensation.

this Act shall not exceed such sum as may be found to be equivalent to the estimated earnings, during the three years preceding the injury, of a person in the same grade employed during those years in the like employment, and in the district in which the workman is employed at the time of the injury.

Limit of time for recovery of compensation. SECT. IV. An action for the recovery, under this Act of compensation for an injury, shall not be maintainable unless notice that injury has been sustained is given within six weeks, and the action is commenced within six months from the occurrence of the accident causing the injury, or, in ease of death, within twelve months from the time of death; provided always, that in case of death the want of such notice shall be no bar to the maintenance of such action, if the judge shall be of opinion that there was reasonable excuse for such want of notice.

Money payable under penalty to be deducted from compensation under act.

SECT V. There shall be deducted from any compensation awarded to any workman, or representatives of a workman, or persons claiming by, under or through a workman in respect of any cause of action arising under this Act, any penalty or part of a penalty which may have been paid in pursuance of any other Act of Parliament to such workman, representatives, or persons in respect of the same cause of action; and where an action has been brought under this Act by any workman, or the representatives of any workman, or any persons claiming by, under or through such workman, for compensation in respect of any cause of action arising under this Act, and payment has not previously been made of any penalty or part of

a penalty, under any other Act of Parliament in respect of the same cause of action, such workman, representatives or person shall not be entitled thereafter to receive any penalty or part of a penalty under any other Act of Parliament, in respect of the same cause of action.

SECT. VI. (1.) Every action for recovery of compensation Trial of acunder this Act shall be brought in a county court, but may, upon the application of either plaintiff or defendant, be removed into a superior court in like manner and upon the same conditions as an action commenced in a county court may be by law removed.

- (2.) Upon the trial of any such action in a county court before the judge without a jury, one or more assessors may be appointed for the purpose of ascertaining the amount of compensation.
- (3.) For the purpose of regulating the conditions and mode of appointment and remuneration of such assessors and all matters of procedure relating to their duties, and also for the purpose of consolidating any actions under this Act in a county court, and otherwise preventing multiplicity of such actions. rules and regulations may be made, varied and repealed from time to time, in the same manner as rules and regulations for regulating the practice and procedure in other actions in county courts.
- "County Court" shall, with respect to Scotland, mean the "Sheriff's Court," and shall, with respect to Ireland, mean the "Civil Bill Court."

In Scotland any action under this Act may be removed to 40 and 41 the court of session at the instance of either party, in the manner provided by and subject to the conditions prescribed by section 9 of the Sheriff Courts (Scotland) Act, 1877.

In Scotland the sheriff may conjoin actions arising out of the same occurrence or cause of action, though at the instance of different parties and in respect of different injuries.

SECT. VII. Notice in respect of an injury under this Act shall Mode of give the name and address of the person injured, and shall serving no-tice of instate in ordinary language the cause of the injury and the jury. date at which it was sustained, and shall be served on the employer, or, if there is more than one employer, upon one of such employers.

The notice may be served by delivering the same to or at the residence or place of business of the person on whom it is to be served.

The notice may also be served by post by a registered letter addressed to the person on whom it is to be served, at his last known place of residence or place of business; and, if served by post, shall be deemed to have been served at the time when a letter containing the same would be delivered in the ordinary course of post; and, in proving the service of such notice, it shall be sufficient to prove that the notice was properly addressed and registered.

When the employer is a body of persons corporate or unincorporate, the notice shall be served by delivering the same at or by sending it by post in a registered letter addressed to the office, or, if there be more than one office, any one of the offices of such body.

A notice under this section shall not be deemed invalid by reason of any defect or inaccuracy therein, unless the judge who tries the action arising from the injury mentioned in the notice, shall be of opinion that the defendant in the action is prejudiced in his defence by such defect or inaccuracy, and that the defect or inaccuracy was for the purpose of misleading.

Definitions.

SECT. VIII For the purpose of this Act, unless the context otherwise requires,—

The expression, "person who has superintendence entrusted to him," means a person whose sole or principal duty is that of superintendence, and who is not ordinarily engaged in manual labor:

The expression, "employer," includes a body of persons corporate or unincorporate;

38 and 39 Vic. c. 90.

The expression, "workman," means a railway servant and any person to whom the Employers and workmen Act, 1875, applies.

(38 and 39 Vic., chap. 90, sect. 10. In this Act, the expression "workman" does not include a domestic or menial servant, but, save as aforesaid, means any person who, being a laborer, servant in husbandry, journeyman, artificer, handicraftsman, miner, or otherwise engaged in manual labor, whether under the age of twenty-one years or above that age, has entered into or works under a contract with an employer; whether the contract be made before or after the passing of this Act, be express or implied, oral or in writing, and be a contract of service, or a contract personally to execute any work or labor.)

Commence.' ment of act.

SECT. IX. This Act shall not come into operation until the first day of January, 1881, which date is in this Act referred to as the commencement of this Act.

Short title.

SECT. X. This Act may be cited as the Employers' Liability Act, 1880, and shall continue in force till the thirty-first day of December, 1887, and to the end of the then next session of Parliament and no longer, unless Parliament shall otherwise determine; and all actions commenced under this Act before that period shall be continued as if the said Act had not expired.

# APPENDIX B.

EXTRACTS FROM CIRCULAR ISSUED BY BALTIMORE & OHIO RAILROAD COMPANY, PROMULGATING THE Organization of an Employees' Relief Asso-CIATION.

> BALTIMORE & OHIO RAILROAD COMPANY, BALTIMORE, May I, 1880.

To the Employees of the Baltimore & Ohio Railroad Company and of its Divisions and Branches:

The Baltimore & Ohio Railroad Company having been peti- Reasons for tioned by its employees to aid and countenance them in the organizing organization of a benevolent relief society, and being desirous of securing to them the advantages which experience has uniformly shown may be enjoyed by the employees of railroad and other large corporations, where associations of that character are in operation, has devised for them a plan embodying. as it believes, the best features of such associations.

society.

Also, having learned of the pecuniary necessities of persons Reasons for formerly in its service, and being anxious and solicitous that its present and future employees, although escaping accidents and sickness whilst in the discharge of duty, shall not find themselves without the means of support, whenever, through approaching old age or the contraction of infirmities, they become unable to perform the services assigned them or earning a livelihood in other pursuits, it has added to the indemnity features of the plan a superannuation or annuity provision, which it commends to their consideration and adoption.

introducing annuity feature.

To give force and effect to this plan and as an earnest of its Contribusolicitude for their comfort and welfare, the company has contributed \$100,0 0 as the nucleus of a fund from which its em- Co. to fund. ployees can derive pecuniary relief in the event of becoming incapacitated for earning their livelihood, or by means of which, in the event of death, they may leave some provision for their families, upon condition that they will second its endeavor to promote their welfare by making such contributions to the fund as will secure its permanency and effectiveness.

tions of B. & O. R. R.

The company will also, without expense to the fund, give B. & O. R. the services of its staff in conducting the clerical and other R. Co. to pay ex. business necessary to its proper management; office-room for penses of

manage.

its records, etc.; and, whenever it is necessary or desirable to employ females or children for such work as they are qualified to perform, preference will be given to the widows, wives, sisters and children of its faithful contributing employees, over other applicants, in the order above named.

Free transportation of contributor's children.
Half rate transportation for contributors and famiilies.
Medical at-

tendance.

It will also make arrangements by which the children of those contributing to the fund, under sixteen years of age, shall travel free when going to or returning from school, over all its lines, for distances under ten miles, and will give halffare transportation to contributors, their wives and children, travelling over its lines.

Skilful medical attendance will be provided free of expense to all contributors who may be injured while performing any duty assigned them by competent authority.

An Indemnity for Accident and Death consequent thereupon, Sickness and Death from Natural Causes.

Division of contributors into classes.

In order to insure a proper and just discrimination in the imposition of rates between the employees whose occupations render them peculiarly liable to accidents and others not so liable, they will be divided into two classes, viz.:—

1st Class. Those engaged in operating trains and rolling stock:

2d Class. Those not so engaged.

The first class will contribute monthly, in advance, according to the following scale, viz:—

Epecifying who shall contribute to 1st class.

Those receiving \$35 and under per month will contribute \$1.00 a month, entitling each to one benefit.

Those receiving over \$35 and not more than \$50 per month,

will contribute \$2.00 a month, entitling each to two benefits.

Those receiving over \$50 and not more than \$75 per month,

will contribute \$3.00 a month, entitling each to three benefits.

Those receiving over \$75 and not more than \$100 per month,

will contribute \$4.00 a month, entitling each to four benefits.

Those receiving over \$100 per month will contribute \$5.00 a

month, entitling each to five benefits.

The second class according to the following scale, viz.:—

Specifying who shall contribute to 2d class

Those receiving \$35 and under per month will contribute 75 a month, entitling each to one benefit.

Those receiving over \$35 and not more than \$50 per month, will contribute \$1.50 a month, entitling each to two benefits.

Those receiving over \$50 and not more than \$75 per month, will contribute \$2.25 a month, entitling each to three benefits.

Those receiving over \$75 and not more than \$100 per month, will contribute \$3.00 a month, entitling each to four benefits

Those receiving over \$100 per month will contribute \$3.75 a month, entitling each to five benefits.

As the Baltimore & Ohio Railroad Company agrees to bear Fund not to all the expenses incident to the management of the fund, the expenses, contributors to it will receive, without deduction for expenses, and contributors to reall the benefits secured by their own payments and the com- ceive benepany's contribution, and any surplus remaining at the end of plus. each year will be devoted to the reduction of the rates of their contributions.

be taxed for

Participation in the benefits of this Association is to be voluntary as regards officials receiving an annual compensation of over \$2,000, and those whose duties are in nowise hazardous and such as to render them liable to railroad casualties. other employees on the main stem, branches and divisions are expected to subscribe to so much of its relief features as relate to indemnity, for injuries or death, occurring while in the discharge of duty and in the company's service.

Designates who may partieipate in benefits of fund.

The fund thus constituted is to be controlled by a committee of management, partly elected by the contributors, and partly appointed by the Baltimore & Ohio Railroad Company, in manner hereinafter explained, and devoted exclusively to relieving the necessities of those contributing to it, in the following contingencies, viz.: -

Funds how controlled.

For what purposes nsed.

1. In case of the temporary disablement of any contributing employee whilst in the discharge of duty and in the company's service, the payment to him or to his order, of a daily allowance, payable monthly, for a period not exceeding six months from the date of accident.

Temporary disablement payments.

2. In case of permanent disablement, happening to a con-Permanent tributing employee, from accident whilst in the discharge of payments. duty and in the company's employ, incapacitating him from earning a livelihood, the monthly payment of a specified allowance for his support during the continuance of such disablement.

disablement

3. In case of the death of a contributing employee by acci- Indemnity dent arising whilst in the discharge of duty and in the com- by accident. pany's service, the payment of a specified sum to the person designated by him to receive the same, or to his legal representative.

4. In case of injury or sickness from any cause other than accident whilst in the discharge of duty in the company's service, causing total inability to labor, the monthly payment of a specified allowance for his support, for a period not exceeding one year from commencement of disability.

Sick payment.

5. In the event of the death of a contributing employee, occurring from any other cause than accident arising whilst in the discharge of duty and in the company's service, the payment of a specified sum to the person designated by him to receive the same, or to his legal representative.

Indemnity for death from natural causes.

The allowances thus indicated shall be based upon the con- Allowances tributions made by the beneficiary, according to the following culated.

-how cal-

scale: -

SCALE.

	1.	2.	3.	4.	5.
	In case of temporary disablement by accident, whilst in the discharge of duty and in the company's service, the same being professionally certified in such manner as may be required by the committee of management, the monthly payment, for exceeding six months, of	In case of permanent disablement and incapacity to resume employment arising from accident whilst in the discharge of duty in the company's servec, the same being professionally certified in such manner as may be required by the committee of management, the monthly hayment (after the sixth month) during continuance of such disablement, of	In case of death arising from accident whilst in the discharge of duty and in the company's service, subject to rules governing this class of cases, the payment to the person designated by the deceased, or to his legal representative, within sixty days after death, of	In case of injury or sick mess from any cause of her than accident whilst in the discharge of duty in the company's service, causing total inability to labor, subject to the rules governing this class of cases, the payment (not longer than one year) off adily allowance of	In case of death arising from any cance other than accident whilst in the discharge of duty in the company's service, subject to ruce governing this class of cases the payment to the person designated by the deceased, or this legal represent a tive, within sixty days after death, of
	PER DAY.	PER DAY.			
Those receiving per month \$35 and under, Those receiving per month over	<b>\$</b> 0 50	\$0 25	\$500	\$0 <sub>•</sub> 50	<b>\$</b> 100
\$35 and not more than \$50, Those receiving per month over	1 00	0 50	1,000	1 00	200
\$50 and not more than \$75, Those receiving per month over	1 50	0 75	1,500	1 50	300
\$75 and not more than \$100, Those receiving	2 00	1 00	2,000	2 00	400
per month over \$100,	2 50	1 25	2,500	2 50	500

Contributors may take higher benefits. Contributions — how levied. Any contributor will be entitled to the higher rates of relief by paying the contributions provided for those rates.

Contributions will, in all cases, be deducted monthly from the members' wages, so that payments will be required of them only when they have earned wages; and the allowance will, in all cases, be proportioned to the monthly contributions paid by each person in the several classes into which the contributors have been divided.

Disablement allowances to be paid monthly. In cases of disablement the allowance will be paid not less than once every month; before each payment, whether for temporary or permanent disability, satisfactory evidence of its existence must be furnished.

To constitute a lawful claim for accident indemnity there must be: -

1st. Exterior or patent evidence of injury, and satisfactory testimony that it resulted from accident whilst in the discharge of duties assigned the contributor by the company, and incapacitates him from earning a livelihood.

What constitutes a legal claim for accident indemnity.

2d. In case of death, that the injuries sustained by such accident were the sole and direct cause of death; or

3d Not resulting from accidents whilst performing the company's service, that it was not caused by injuries received whilst engaged in unlawful enterprises or riots. The managers are to be the exclusive judges as to whether the injuries have been so caused and received, and their decision shall be final and conclusive.

What conclaim for death indemnity.

All legitimate claims for death allowance will be paid in full, irrespective of any previous payments which may have been made under the head of temporary disability allowance; but the managers are to have power to require such information and particulars as they deem necessary to establish the validity of the claim of any person applying for allowance.

Death claims to be paid in full, irrespective of previous payments.

In urgent cases the managers have power to pay part of the death allowance within a shorter period than sixty days, but the whole will always be paid within that time.

Death allowance to within sixty days.

The several subscriptions to the fund will be deducted Collection monthly, or whenever salaries are paid by the company's pay- or suctions. masters, in advance, and will be held subject to investment or disbursement as the managers may decide.

of subscrip-

The managers are to be chosen partly by the Baltimore & Managers --Ohio Railroad Company, on account of its interest in the fund, and partly by the contributors to it. The company are to choose four, and the contributors five - the majority of those selected.

how chosen.

The condition of the fund is to be annually investigated and Annual inreported on by a proper and competent person, to be selected vestigation into condiby the managers for that purpose.

tion of fund.

The Baltimore & Ohio Railroad Company guarantees fulfil- B. & O. R. ment of the benefits herein indicated.

R. Co. guarantees benetits herein enumerated

#### RELIEF AND ANNUITY FEATURES.

#### CONSTITUTION.

Title of As-

ARTICLE I. This society shall be known as "The Baltimore & Ohio Employees' Relief Association."

Objects.

ARTICLE II. Its object shall be to provide for its members while they are disabled by accidents, sickness or by old age, and, at their deaths, for their families.

ARTICLE III. Such provision shall include: -

Surgical attendance. 1st. Surgical attendance for its members, when injured by accidents while in the discharge of duty and in the service of the Baltimore & Ohio Railroad Company, or of any other railroad company whose employees shall be admitted to the privilege of membership by a vote of the managers of this society, who shall contract with physicians and surgeons residing at all practicable points along the lines of the roads aforesaid for such attendance

Allowance for temporary disablement. 2d. There shall be paid to every contributor of the smallest (or 1st) class thus injured by accident, while totally unable to labor, fifty cents for each working day thus lost, and to contributors of higher classes larger sums, proportionate to their contributions; but, after six months' disability, these payments shall be reduced one-half. They shall not be made until certificates satisfactory to the managers have been received from the supervisor or head of department or division, that the accident occurred while the person injured was in the discharge of duty and in the company's service, and from one of the society's surgeons that this accident had caused total disability for labor for the time specified in the certificate.

Allowance for permanent disablement.

3d. In the event of the death of a contributor, occurring solely by reason of, and at the time or within six months after an aecident, while in the discharge of duty in the service of either of the companies aforesaid: in the case of a contributor of the smallest class there shall be paid to the person designated by him in the application for membership to receive the same, or to his legal representative, if there be no such person, the sum of \$500, and in the cases of contributors of higher classes larger sums, proportionate to their monthly contributions; but all the payments shall be conditioned upon the

Indemnity for death from accident. certification of the requirements above specified, by one of the designated surgeons of the society and by the member's supervisor, head of department, or other official of higher authority.

As it is not contemplated in this scheme to give double benefits in cases of disability or death resulting from accidents, the benefits herein promised shall not be payable nor paid when the contributor, or any person entitled to damages because of the accident to him, whether resulting in death or not, has or makes a claim against said company, or any of the companies operating its branches or divisions (including the Chicago division), until there be first filed with the committee a release, satisfactory to them, releasing said companies from such damages, signed by all persons entitled to the same.

for sickness from ordinary causes.

ment of

claims for damages.

4th. There shall be paid to every contributor of the smallest Indemnity (or 1st) class, in the case of injury or sickness arising from any other cause than accident occurring in the discharge of duty in the company's service, while totally unable to labor, fifty cents for each working day thus lost, and to contributors of higher classes larger sums, proportionate to their contributions. But these payments shall only continue one year after the employee ceases to contribute to the relief fund, and shall not be made in cases of disablement of less than six working days' duration, and then only when certificates satisfactory to the managers have been received from a duly registered medical practitioner, corroborated by the contributor's superintendent or head of department, that sickness or injury had caused total disability for labor for the time specified in the certificate.

5th. In the event of the death of a contributor, occurring Indemnity while in the service of either of the aforesaid companies, neither by his own act, nor by the hands of justice, nor in violation of the laws of the State wherein he was injured or died, nor by such accidents as will secure relief from this society as already provided for in this constitution, there shall be paid: in the case of each contributor in the smallest class, to the person designated in his application for membership to receive the same, or, if there be no such person, then to his legal representative, the sum of \$100, and in the cases of contributors in higher classes larger sums, proportionate to their monthly contributions; conditioned, however, upon the presentation of proof satisfactory to the managers that death occurred within the requirements herein set forth.

Subscrip

in case of

natural

death from

ARTICLE IV. Participation in the benefits of this Association shall be voluntary as regards officials receiving an annual compensation of over \$2,000, and those whose duties are in nowise hazardous and such as to render them liable to railroad casual-[All other employees on the main stem, branches and divisions are expected to subscribe to so much of its relief features as relate to indemnity for injuries or death occurring while in the discharge of duty and in the company's service. When employees may waive ordinary death payments.

Employees who are unmarried or who have no immediate families dependent upon them for support, may waive the benefits accruing in case of death from any cause other than from injuries received in the discharge of duty; in which case a reduction of twenty-five cents per month on smallest, and proportionately larger reductions on other contributions, will be allowed.]

Contributors disabled from natural eanses shall hold their right to death indemnity for one month.

ARTICLE V. When a contributor shall be disabled by sickness or accident from earning any wages, and it shall be so certified by a surgeon employed by the society, he shall, notwithstanding, be entitled to the benefits of this society for one month after the time for which his contributions have been paid, and also for a period extending from the day he resumes labor to the first subsequent payment of wages.

Nature and amount of members' contribution. ARTICLE VI. For the several benefits herein set forth — medical attendance, temporary and permanent disablement indemnity, allowance for death by accident and death from other causes — each member receiving a monthly compensation of \$35 and under shall pay, in advance, a monthly contribution of \$1, if engaged in operating trains or rolling stock, or 75 cents per month if not so engaged; which shall entitle him to the benefits above assigned to the contributors in the smallest class.

First, or smallest class.

Those receiving over \$35 and not more than \$50 per month, shall pay double the contributions paid by the smallest class of contributors, and receive double their benefits.

Payments by 2d class of contributors.

Those receiving over \$50 and not more than \$75 per month, shall pay three times as much as the smallest class of contributors, and receive three times their benefits.

Payments by 3d class of contributors.

Those receiving over \$75 and not more than \$100 per month, shall pay four times as much as the smallest contributors, and receive four times their benefits.

Payments by 4th class of contributors.

Those receiving over \$100 per month shall pay five times as much as the smallest contributors, and receive five times their benefits.

Payments by 5th class of contribntors.

ARTICLE VII. These rates of payment shall continue only the first year of membership, and at the end of September of every year the managers shall make up a statement of the receipts from the members and of the payments to them, and of the future liabilities of the Association to them, as ascertained by some competent person to be employed by the managers for that purpose; and the whole of the surplus thus ascertained shall be used to reduce the next year's contribution, or to increase the allowance for natural deaths, or shall be otherwise devoted to promoting the interests of the Association, in such manner and at such times as shall be deemed best by the committee of management.

Provision reducing rates of contribution.

ARTICLE VIII. As the Baltimore & Ohio Railroad Company for the purpose of guaranteeing the above payments and of

Uses to which company's conlessening the contributions of the members of this society, tribution have consented to bear all the expenses necessary to the plied. proper management of its affairs, and have contributed \$100-000 towards its funds, the whole of the interest received from its contribution shall also be used every year to lessen the contributions of the company's employees.

ARTICLE IX. The managers shall, from time to time, provide for the visitation of the persons on the allowance list, besides that of the attending surgeon or physician, and no member refusing to submit to an examination by such visitor shall be entitled to receive any benefits from the fund during the continuance of such refusal.

ation of disabled members.

ARTICLE X. All liabilities on account of death shall be payable within sixty days after receipt of notice of death.

Payment of death liabilities.

ARTICLE XI. The monthly payments shall, in all cases, be Contribudeducted from the wages of the members; when there are no and when wages, no payments can be made.

tions - how collected.

#### Annuity Fund.

ARTICLE XII. Any one may make regular contributions to Annuity this fund, of any amount he sees proper to set aside as the tions. basis of an annuity.

contribu-

ARTICLE XIII. If he continues his contributions until he has Nature and arrived at the age of sixty-five, he shall receive an annual allowance, as long as he lives, of ten cents for each and every lowance. dollar he has paid into the annuity fund; and an addition of one half cent on the dollar for every year his contributions have continued. To illustrate: -

extent of annuity ai-

If he begins at thirty-five and continues his contributions Illustration. until he reaches the age of sixty-five, at the rate of five dollars a month, he will have paid into the annuity fund, in the thirty years, eighteen hundred dollars; which will entitle him to an annual allowance for the remainder of life, of ten cents on the dollar, or one hundred and eighty dollars, and an addition of one-half cent on each dollar for the thirty years his contributions have continued, or fifteen cents on each of the eighteen hundred dollars he has paid; making an addition of two hundred and seventy dollars, and the whole allowance, four hundred and fifty dollars, each year he lives after attaining the age of sixty-five

ARTICLE XIV. If at any time he stops his contributions to, Rights of but does not withdraw them from the annuity fund, he shall receive, after arriving at the age of sixty-five, an annual allowance, for the remainder of life, of ten cents on the dollar for all he has paid into it, and an addition of one-half cent on the dollar for each of the years - counting from the middle of the period during which he contributed - to sixty-five. To illustrate: -

contributions.

If he begins at forty-five to contribute at the rate of five Illustration.

dollars a month, and stops at fifty-five, his contributions will have amounted to six hundred dollars; which will entitle him, after arriving at the age of sixty-five, to an annual allowance of ten cents on the dollar on all he has contributed, or sixty dollars a year, and an addition of one-half cent on the dollar for each year counting from fifty—the middle of the period during which he has contributed—to sixty-five; making in all fifteen years (seven and one-half cents on each dollar paid), or forty-five dollars a year; which, added to the sixty, will make one hundred and five dollars annual allowance to be paid him as long as he may live.

Rights in event of death.

Amount returned in case of withdrawal from fund.
Annuitants

may com-

pound life payments. ARTICLE XV. If he shall die before arriving at the age of sixty-five, the person designated in his certificate, or, if there be no such person, his legal representative, shall receive all he has contributed to this fund, and one-half more.

ARTICLE XVI If he shall withdrawn from participation in the benefits of this fund, there shall be returned to him threefourths of the total sum he has contributed thereto.

ARTICLE XVII. Any member, after becoming a recipient on this fund, may at any time before arriving at the age of seventy receive a sum, in one payment, equal to five years' allowance under the schedule. in place of all future allowances.

#### COMMITTEE OF MANAGEMENT.

Constitution of Committee of managers.

ARTICLE XVIII. The president of the Baltimore & Ohio Railroad Company shall be, ex officio, a member of the committee of management, which, in addition, shall consist of four members to be appointed by the Baltimore & Ohio Railroad Company, and five elected by the contributors.

Election for managers.

ARTICLE XIX. The first election for managers shall take place on the first Wednesday after the first day of July, 1880, and until that election takes place the president of the Baltimore & Ohio Railroad Company shall designate the persons to represent the contributors in the board. Subsequent elections shall take place on the first Wednesday following the first day of January of every year.

Voting by contributors. ARTICLE XX. At these elections for managers each person shall be entitled to vote in proportion to his monthly contributions, and shall have the right to vote by proxy.

Managers not entitled to compensation. ARTICLE XXI. No person shall be entitled to receive any compensation or salary by reason of his service upon the committee of management.

Investment of funds.

ARTICLE XXII. The moneys belonging to the fund of this society, not wanted for immediate use, shall be invested by the managers in United States bonds, Maryland State and Municipal bonds, Baltimore & Ohio Railroad bonds, stocks or other obligations, and other first-class securities. All securities and the moneys necessary to meet current expenses shall be entrusted to the official custody of the treasurer of the Baltimore

Custody of funds. & Ohio Railroad Company, to be held subject to the requisition of the committee of management.

ARTICLE XXIII. All the benefits offered by this society are guaranteed by the Baltimore & Ohio Railroad Company.

ARTICLE XXIV. The managers will elect a secretary from the contributors, who shall perform the usual duties attached to that office.

ARTICLE XXV. Should any difference arise between any claimants for the benefits herein set forth and the committee of management, it shall be submitted to three arbitrators; one to be chosen by each party and the third by the two thus chosen; whose decision shall be final.

ARTICLE XXVI. All the contributions due by the members of this society shall be paid in advance, by being deducted from when paid. the monthly wages due them by either of the companies aforesaid, and every person signing these rules hereby assents to such reduction.

ARTICLE XXVII. None of the provisions of this constitution shall be altered, modified or repealed, nor shall any new rule be made, except at a general meeting of the committee of management. Three months' notice must be given of any such proposed change or modification, and every such amendment, repeal, of an old rule, or introduction of a new one, shall be inoperative until confirmed by a two-thirds majority vote of the members of this society, or by two-thirds of the committee of management, at a subsequent general meeting.

Benefits guaranteed by B. & O. R. R. Co. Appointment and duties of secretary. Settlement of disputes.

Contribu-

Modification, repeal, &c., of rules.

#### BY-LAWS OF THE RELIEF ASSOCIATION.

1st. Whenever suit is brought by a member of the Association against the B. & O. R. R. Co., or any of the companies operating its branches or divisions, including the Chicago division, such member shall forfeit all claim to any benefits accruing to him subsequent to the date of the institution of the suit.

2d. No member of the Association shall, without the assent in writing, of the Secretary of the Association, assign or transfer to any person, other than the one named in his application. any benefit due him by the Association under its constitution and by-laws, and any such attempted assignment without such written consent shall be a forfeiture of all claims of the beneficiary or transferee to such benefits.

3d. Each and every vacancy occurring in the committee of management shall be filled through the election, by the committee, of a member of the Relief Association, to serve the unexpired portion of the term of the committeeman whom he succeeds.

No employee over forty-five years admitted to Relief Association.

Regulations regarding joining Association.

Examination of applicants for admission to company's service.

Minors.

Employees are entitled to the benefits of the Association only from the date of perfecting their applications for membership.

Premiums.

3. Premiums are deducted monthly, in advance, on the payrolls of the company (the word month in this connection being construed to mean calendar month). They must be paid for the time intervening between the date of the application and the next month's payment. The amount thus due may be paid on entering the service, otherwise it must be added to the first full monthly premium, and deducted on the pay-roll, - proper notation thereof being made.

Liability of Association for payments to members.

Return of premiums on leaving service.

4 As the Relief Association was organized by the Baltimore & Ohio Company solely for the benefit of its own employees, and as, under the terms of the constitution, the responsibility of the Association ceases from the date a member leaves the service of the company (unless he be then drawing allowance from the Association for sickness incurrred or accident received while in the service), no insurance premium is to be deducted from the final payment to a member, and so much of the premium last paid by him as covers the fractional part of the month succeeding the date he leaves the service is to be returned to him by the person paying his wages receipt is, in every instance, to be taken for such refundment, and forwarded to the Secretary of the Association at Camden Station, when the money thus refunded will be properly credited to the party paying it. The retained pay-rolls will ordinarily show the amount to be refunded, but where they are not accessible, or the amount cannot be satisfactorily ascertained, the information can be procured from the Secretary of the Association.

4th. 1. Ample opportunity to investigate the merits and witness the practical operations of the Association having been given all employees, and it being important for its future welfare that some attention be given the physical condition of those hereafter seeking admission, notice is given that no employee of the company over forty-five years of age, and who cannot produce a medical certificate of sound health, will be admitted to share its privileges and benefits. 2. It is the duty of all officials employing men for the com-

pany's service to see that they are in good physical health and free from disease, and are not over forty-five years of age. In order to enable them to do this, they can at all times command the services of the medical inspectors to examine applicants for admission to the service. It is also their duty to see

Station. All minors' applications for membership must have the consent of parent or guardian written on their faces.

that applications are properly filled up, witnessed by some

person permanently employed by the company, and promptly

forwarded to the Secretary of the Association at Camden

5. When disabled for duty by any cause specified in the constitution, members are entitled to the payments provided therein, for every day during the time thus totally disabled (Sundays and legal holidays excepted), upon complying with the regulations for the establishment of claims announced in the constitution and orders heretofore promulgated. Allowances cannot be made where the disablement does not cause total inability to labor.

days not included in allowances.

6. It is the duty of each and every member abstaining from labor on account of physical disability to perform his work, to immediately inform his timekeeper or other person designated to receive such reports.

Reports of disability.

The Association is bound to the payment of allowances only wh n the disablement is thus reported; and no claim that has not been so reported will be considered.

Payments made only when disability is reporfed.

It is also the duty of every one having control of men, to report to the Secretary of the Association with the utmost promptness, each case of accidental injury or sickness or death occurring among the members. At the same time they must send duplicates of such notifications to the nearest medical inspector, through the head of department, or those designated by him, whereby examination of the claims will be greatly facilitated.

Allowances will in no case antedate such notification.

7. It is incumbent upon every member entitled to allow- Claims to be ance from the Association to see that his claim is prepared in only after due form and forwarded to the nearest medical inspector or the secretary at Baltimore

forwarded being perfected.

The receipt attached to the certificate of disablement should in each ease be signed before it is torwarded to the secretary, in order to obviate inconvenience and delay in afterwards procuring such signature.

8. The counter-signature of a higher official than the one certifying to the disablement is required in every ease where the certifying official is not above the rank of a supervisor. The official signing such a certificate of disablement must have personal knowledge of the facts therein stated or, at least, satisfy himself of their correctness before certifying; being held responsible for the consequences of such certifieation.

Death al-

9. Under the terms of the constitution of the Association no claim for death allowance, either accidental or natural, can be entertained or allowed, unless it be established to the satisfaction of the committee that the member, at the time of death, or at the time of receiving the injury or incurring the sickness causing death, was in the service of the Baltimore & Ohio Company.

A member of the Association leaving the service of the company, while he is undergoing injury or sickness, for which

Members leaving company's service - to what entitled.

When claims will be paid.

On Main Stem and branches.

On Pittsburgh and Trans-Ohio Divisions. allowance is made, is still entitled to continuance of the same as provided for in the constitution and for the period therein stipulated.

10. Vouchers for money due by the Association will only be issued once a month, on the following dates:—

In payment of all claims originating on the main stem and branches, received at the office of the Association in Baltimore, in proper shape for settlement, on or before the tenth day of each month, vouchers will *only* be issued on the 20th of the same month (on the 21st in case the 2)th be Sunday).

For all claims originating on the Pittsburgh division and Trans-Ohio divisions, received at the office of the association in Baltimore, in proper shape for settlement, on or before the last day of each month, vouchers will *only* be issued on the 10th of the succeeding month (on the 11th in ease the 10th be Sunday).

To enable the management to carry out this programme effectively, it is absolutely essential that all parties use the utmost diligence in preparing and forwarding claims as promptly as practicable.

Members notified when vouchers issue. Each member entitled to allowance will be notified to whose care the voucher issued in settlement thereof has been sent. Those to whom such vouchers are sent will be held responsible for their prompt and safe delivery to their owners. Should a voucher be lost, no duplicate will be issued for sixty days, and no original voucher presented for payment af er sixty days have elapsed from its date must be paid, until it is ascertained from the Secretary of the Association that no duplicate has been issued.

Allowances made only upon final certificate by Inspectors. 11. It is the province of the medical inspectors to decide when a member is unfit for duty, and the payment of sick or accident allowance is usually made dependent upon their favorable report. No allowance will be paid a member after the date fixed by the inspector for his return to duty, unless unforescen circumstances render it clearly impracticable for him to obey the direction, which must be clearly shown before further payment will be made.

Medical attendance when furnished 12. Medical attendance is only furnished at the expense of the Association in cases of disablement from injury received from accident occurring in the discharge of duty. It is not made compulsory upon a member to secure the services of a physician simply for the purpose of signing the certificate required to perfect his claim. If the Association is promptly notified of the sickness, one of its inspectors will at once look into the case, and inspectors are authorized to sign all certificates in lieu of physicians.

Surrender of certificate of membership, 13. Every member leaving the service must surrender his certificate of membership to the official paying him, who will indorse upon its back, over his signature, the cause of leaving

the service and the amount of premium returned to the member.

14. Any employee discharged or leaving the company's service, must, on re-entering the same, make application for membership in the Association, without reference to previous employment.

Applications for membership.

When premiums are to be paid.

15. Attention is called to Article XI. of the constitution, which provides that "the monthly payment shall in all cases be deducted from the wages of the members; when there are no wages, no payments can be made." In explanation of this provision it may be stated that premiums are only deducted from the wages of members, and that when, through sickness or accident, absence with leave, or suspension, they have earned no wages, no premium is expected from them.

ARTICLE V. of the constitution provides that when a contributor shall be disabled by sickness or accident from earning any wages, and it shall be so certified by a surgeon employed by the society, he shall, notwithstanding, be entitled to the benefits of this society for one month after the time for which his contributions have been paid, and also for a period extending from the day he resumes labor to the first subsequent payment of wages.

In other words, though sickness or accident prevent a member from earning wages and paying his premium, he is not to be thereby debarred from the benefits of the Association from the time he does resume work to the time he again commences paying premiums; but, without charge for back insurance, is entitled to all benefits between the time of such resumption of work and the time he again commences paying premiums in advance from wages earned.

It being a recognized fact, that in severe cases of injury, hospitals offer better facilities for securing speedy recovery than can be had elsewhere, the management in the interest of those members of the Association who may meet with accidents whilst in the discharge of duty, and may prefer hospital treatment, have made special arrangements with prominent hospitals in Chicago, Columbus, Wheeling, Pittsburgh, and Baltimore, for boarding and attending those so disabled, who will thereby secure to themselves the advantages of the best surgical treatment and appliances, careful nursing and all the comforts of a home. Under this arrangement the Association is to pay for the medical attendance and the member for his board — which latter, in no event, need exceed \$2.50 per week and which can be paid out of his allowance from the Association.

Hospital treatment for members.

The management reserves to itself the power of approving or declining each application for this privilege.

All requests for admission to hospitals will be addressed to the Secretary of the Association.



# Part II.

TIME AND WAGES.



# PART II.

## TIME AND WAGES.

The returns for the tenth census of the United States, for the State of Massachusetts, which were used in preparing the census abstract recently issued by this bureau as a supplement to its thirteenth annual report, also supplied the material requisite for this Part, relative to Time and Wages, and Part III., which considers Profits and Earnings.

The United States census schedules used in collecting the products of industry, whether by enumerators or special agents, required the following information: Average number of hands employed, designating separately males above sixteen years of age, females above fifteen, and children and youth; regarding hours of labor, the number of hours in the ordinary day of labor from May to November, and from November to May; concerning wages, the average day's wages in each establishment for a skilled mechanic and an ordinary laborer, and the total amount paid in wages during the year; the number of months each establishment was in operation was called for, with detailed information as to the number of months run on full time, three-quarters time, two-thirds time, half time, and the number of months idle.

These points, which were carefully and very fully gathered, taken in conjunction with the statistics of capital invested, and values of stock used and product,—that is, value of goods made, including jobbing and repairing,—supplied the material for a scientific presentation of time employed and average day's wages paid to employés, the average yearly earnings of employés, the gross profits of manufacturers,

and, on a fair basis, the estimated net profits of manufacturers.

This Part is devoted to the statistics of Time and Wages. The unit is the establishment, but no establishment is included in this presentation unless the wages paid therein during the census year amounted to at least \$5,000. Owing to lack of space principally, we present in print the facts for but 2,440 individual establishments, this number being 67+per cent of 3,663, the whole number of manufacturing and mechanical establishments of which each paid out during the census year at least \$5,000 in wages. The whole number of establishments in the State being 14,560, it will be seen that 10,897, or very nearly 75 per cent, paid out less than \$5,000 each in wages during the census year, while 25 per cent paid \$5,000 or more.

Each of the 2,440 returns used was complete in those details which form a perfect industrial presentation. The establishments were selected at random throughout the State, and every precaution taken to avoid the identification of individual establishments. The manner of presentation was submitted to Gen. F. A. Walker, the former superintendent of the United States census, and was approved by him.

Twenty-one industries are comprehended in this presentation. These twenty-one industries are carried on in 11,859 establishments, or 80+ per cent of the 14,560 returned by the census as engaged in manufacturing industries. The 2,440 establishments considered form 20+ per cent of the 11,859 in the twenty-one industries.

The 289,810 employés in these twenty-one industries, form 82+ per cent of 352,516, the number engaged in all manufacturing industries in the State. The 2,440 establishments represent 207,793 employés, or 71+ per cent of the whole number engaged in the twenty-one industries, and 58+ per cent of the number in all industries in the State.

The comparative number of establishments and employés in each of the industries in the State and in the 2,440 establishments considered, is shown in the following table:—

	NUMBER OF ES	STABLISHMENTS.	NUMBER OF	Employes.
INDUSTRIES,	In the State.	Used in this Presentation.	In the State.	In the Estab- lishments used in this Presentation.
Boots and shoes,	1,532	460	65,552	37,657
Boxes,	174	30	2,228	775
Brick,	112	20	2,254	1,135
Building,	2,075	240	13,681	5,645
Carriages and wagons, .	676	90	3,761	1,962
Clothing,	558	160	19,214	11,435
Cotton goods,	190	150	61,617	59,684
Food preparations,	1,107	70	6,652	2,901
Furniture,	461	100	7,445	3,133
Leather,	592	160	8.863	6,703
Machines and machinery,	469	150	14,263	11,580
Metals and metallic goods,	2,045	270	24,621	18,249
Musical instruments, .	86	40	3,111	2,821
Paper,	126	70	8,375	6,354
Printing and publishing, .	411	100	7,413	5,227
Rubber and elastic goods,	27	25	3,494	2,644
Stone,	232	40	2,451	1,370
Tobacco,	277	30	1,445	905
Wooden goods,	457	70	4,773	2,534
Woollen goods,	236	150	26,109	22,597
Worsted goods,	16	15	2,488	2,482
Totals,	11,859	2,440	289,810	207,793

We first present the showing by individual establishments under an industry classification. The numbers denoting each establishment, as, for instance, "No. 310" under "Boots and Shoes," enable a direct reference to Part III. where the statistics for profits and earnings, for the same establishment, can be found. In this way, by joining the two presentations, the complete statistical unity of each establishment is secured.

## BOOTS AND SHOES.

Estab-	number yés.	AVERAGE WAGES		Hour	s of I	ABOR.	nployed estab- t.	Tı		MPLO	ED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer,	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	FuIl time.	34 time.	% time.	time.	Idle
No. 1 2 3 4 5 6 7 8 9	275 43 22 26 32 125 125 18 31 95	\$2 50 2 50 2 00 2 25 2 25 2 25 - 1 75 2 25 2 00	\$1 50 1 50 1 50 1 50 1 50 1 50 50 50 1 25 1 50 1 25	10 10 10 10 10 10 10 10 10	10 10 10 9 10 9 10 9 10 10	$ \begin{array}{c} 10 \\ 10 \\ 10 \\ 91 \\ 10 \\ 91 \\ 91 \\ 10 \\ 101 \\ 101 \\ 10 \\ 10 \\ 10 \\ 10 \\$	10 11 11 11 8 12 12 12 9	10 11 11 11 8 12 12 12 12 9	-			2 1 1 1 4 - - 3 3
11 12 13 14 15 16 17 18 19 20	46 52 17 20 55 20 20 53 125 143	2 25 2 25 1 75 2 00 2 50 2 25 1 75 2 00 2 00 2 50	1 50 1 50 1 25 1 25 1 50 1 75 1 25 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 8	10 10 10 10 10 10 10 10 10 91 92	11 10 12 8 7 8 8 10 8 8	11 10 12 8 7 8 8 10 8		-	-	1 2 - 4 5 4 4 2 4 4
21 22 23 24 25 26 27 28 29 30	18 270 288 250 80 175 155 140 250 300	2 50 2 30 2 75 2 50 2 75 2 00 2 50 2 50 2 50 2 50	1 50 1 50 1 75 1 50 1 50 1 50 1 50 1 50 1 50 1 50 1 5	10 10 10 10 10 10 10 10 10	9 9 9 9 10 10 10 10 10	$\begin{array}{c} 9\frac{1}{2} \\ 9\frac{1}{2} \\ 9\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ \end{array}$	10 10 11 10 8 9 10 10 10	8 10 8 8 8 8 9 10 10 10.	2 2 2		1	2 1 2 4 3 2 2 2 2
31 32 33 34 35 36 37 38 39 40	23 115 257 110 125 145 500 100 150 200	1 20 2 25 2 25 2 25 2 26 2 20 2 25 2 25 2 25 2 25 2 25 2 25 2 25	1 00 1 00 1 00 1 25 1 00 1 25 75 1 25 1 25	10 10 10 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 91 10 10 10 10 10 10 10	12 11 12 11 12 12 12 5 12	12 11 12 11 12 11 12 11 12 5 12		-	1 - 1	1 1 - 7 -
41 42 43 44 45 46 47 48 49 50	242 80 45 346 36 100 400 175 99 80	2 50 2 00 2 00 2 25 2 50 2 50 2 50 2 50	1 50 1 00 1 25 1 50 1 50 1 25 1 00 75 2 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 11 12 11 12 10 12 12 10 9	12 10 12 8 10 8 10 8 12 10 10 9	- - 2 - - 1 -		1 2 2 - 1	1 2 2 3
51 52 53 54 55 56 57 58 59	37 99 40 35 110 225 210 50 75 40	2 50 2 25 2 50 1 40 2 50 2 75 2 50 2 50 2 50 2 25	1 50 1 50 1 75 1 00 1 50 1 25 2 00 2 00 1 75 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	11 9 9 9 9 12 11 12 11	9 9 9 9 12 11 11 11			2	1 3 3 3 3 - 1 - 1 2

# TIME AND WAGES.

## BOOTS AND SHOES - Continued.

ESTAB-	number oyés.	Averagi Wages		Hour	s of I	ABOR.	mployed r estab-	TI		MPLOY		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	3 <sub>4</sub> time.	time.	$\frac{1}{2}$ time.	Idle.
No. 61 62 63 64 65 66 67 68 69 70	80 35 21 24 21 15 40 28 31 85	\$2 50 2 25 2 25 2 00 1 50 2 50 2 25 2 75 2 50 2 50	\$1 75 1 75 1 50 1 50 1 00 1 75 1 00 1 50 1 75 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 8 8 10 10	10 10 10 10 10 9 9 10 10	10 10 10 12 10 10 10 12 3 10 10	10 10 10 12 10 10 12 10 12 3 10		-		222 - 22 - 922
71 72 73 74 75 76 77 78 79 80	42 25 42 30 290 14 20 23 20 33	2 00 1 70 1 50 2 50 2 00 2 75 1 90 2 00 3 00	1 25 1 00 1 00 1 00 1 50 1 50 1 00 1 40 1 00 1 25	10 10 10 10 10 10 10 10 10	10 10 10 8 10 10 10 10 10 10	10 10 10 9 10 10 10 10 10	10 12 12 12 5 12 12 12 9 12 12	10 12 12 12 12 5 12 12 12 9 9			3 2	7 - 3
81 82 83 84 85 86 87 88 89 90	37 20 92 15 25 84 36 29 65 23	2 00 2 00 2 50 1 50 1 75 2 25 2 25 2 00 2 25 1 80	1 25 1 25 1 25 1 25 1 25 1 40 1 25 1 25 1 25 1 50 1 50	9 10 10 8 10 10 10 10 10 9 10	9 10 10 8 10 10 10 10 10 10 10	9 10 10 8 10 10 10 10 10 10	9 9 11 12 9 10 11 8 11 11	9 9 8 8 9 10 8 8 10	- - 2 - - 1 - 1		1 4 - 2	3 3 1 -3 2 1 4 1
91 92 93 94 95 96 97 98 99	41 34 130 135 56 38 48 13 12 57	2 00 2 00 2 25 2 00 2 25 2 00 2 25 1 75 2 00 2 25	1 50 1 50 1 25 1 25 1 25 1 25 1 25 1 25 1 25 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 8 10	10 10 10 10 10 10 10 10 10 10	12 10 12 12 12 10 12 12 12 12 12	12 10 8 10 12 10 12 9 10 8	- 2 1 - 3 2 4		2 1	2 - 2
101 102 103 104 105 106 107 108 109	329 25 45 35 100 40 100 150 23 15	2 25 2 25 2 25 2 25 2 25 2 25 2 25 2 50 2 50	1 75 1 50 1 50 1 50 1 75 1 75 1 00 75 75 1 50 1 50	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 10 91 10 10	10 7 9 8 10 12 11 12 12 12	10 7 9 8 10 12 11 12 12 12				25 33 44 2 -1
111 112 113 114 115 116 117 118 119	70 12 260 120 125 200 26 75 102 86	1 75 2 50 2 00 2 00 2 00 1 75 2 50 2 00 2 50 2 00 2 00 2 00	1 00 1 50 1 37 1 25 1 00 90 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10	10 10 10 10 10 10 10 10	12 12 12 9 10 12 4 11 12 12	12 12 10 9 10 12 4 11 9	-		1 1 1 1 1	33 22 58

BOOTS AND SHOES - Continued.

Езтав-	number oyês.	Average Wages	1	Hour	s of I	ABOR.	aployed estab- t.	Tı	ме Е М	MPLOT		N
LISH- MENTS.	Average number of employe's.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	²₃ time,	time.	Idle.
No. 121 122 123 124 125 126 127 128 129 130	73 118 57 13 70 77 50 72 150 108	\$2 25 2 00 1 50 2 00 2 50 2 25 2 00 2 25 2 00 2 25 2 25	\$1 50 1 25 1 00 1 25 1 75 1 25 1 75 1 50 2 00 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 10 10 11 12 12 12 12 12	11 12 8 10 11 12 8 12 8 12	2 - 2 - 2		1 2 - 4 -	2 2 1 - -
131 132 133 134 135 136 137 138 139	32 60 250 27 143 50 360 76 62 31	1 75 1 75 1 75 2 00 2 75 2 00 2 75 2 00 2 00 1 75	1 00 1 00 1 25 1 75 2 00 1 00 1 00 1 50 1 25 1 00	10 10 10 10 10 10 10 10 10 10 8	10 10 10 8 10 10 10 10 10 10 8	10 10 10 9 10 10 10 10 10 8	12 8 12 12 12 12 12 12 12 12	10 8 8 8 9 8 8 8 8 7 10 12	2 2 4 3 -	-	$\frac{2}{2}$ $\frac{1}{2}$ $\frac{2}{2}$	4
141 142 143 144 145 146 147 148 149 150	20 100 75 85 14 16 35 17 56 40	2 50 1 50 1 50 2 25 2 00 1 75 1 75 1 50 1 75 1 25	1 50 75 1 00 1 50 1 25 1 00 75 1 00 1 15 75	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 10	12 12 12 12 12 12 10 12 12 10 9	1		1 - 1	- - - - - - 2 2
151 152 153 154 155 156 157 158 159 160	60 75 35 300 91 60 200 33 40 105	2 50 1 50 2 00 2 50 2 16 3 00 2 50 2 00 1 50 2 50	1 25 1 00 1 00 1 50 1 25 1 50 75 1 00 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 8 10 12 12 12 10 12 10	12 8 10 8 6 8 6 8 7 7	2 - 2 - 3 3	-	- - 4 4 4 2 4 - 1	4 2 - - 2 - 2 1
161 162 163 164 165 166 167 168 169 170	18 53 50 30 17 17 17 60 100 140 40	2 50 2 50 2 50 2 50 1 50 1 50 2 00 1 25 2 25 2 50	1 67 1 25 1 00 1 50 1 00 1 00 1 25 75 1 50 1 50	10 10 10 10 10 10 10 10 10 10	8 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 10 12 12	6 8 8 8 12 12 10 9 8 8	2 - 3 2 -		6 4 4 2 2 3	2
171 172 173 174 175 176 177 178 179 180	13 50 25 35 73 75 150 13 151 114	2 00 2 00 2 50 2 00 2 50 1 75 2 00 2 00 2 00 2 00	1 50 1 25 1 50 1 50 1 50 1 25 1 00 1 25 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 9 12 12 9 10 12 12 12 12	8 9 12 9 9 10 7 6 7 12	3 -	1111111	- - 3 - 2 6 5 -	3 2

# TIME AND WAGES.

# BOOTS AND SHOES — Continued.

ESTAB-	number oyés.	AVERAGI WAGES		Hour	s of I	ABOR.	mployed estab- nt.	Tı		MPLO ONTH	YED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer,	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	% time	½ time.	Idle.
No. 181 182 183 184 185 186 187 188 189 190	240 53 30 100 111 27 355 20 25 60	\$2 25 2 50 2 50 2 50 1 75 2 50 1 75 3 00 2 00 2 50	\$1 00 1 50 1 75 1 00 75 1 00 1 10 2 00 1 00 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 10 12 12 12 12 12 12 10 12 12	12 8 6 8 12 12 9 10 8 8	- - 4 - 3 - 2	-	- 2 6 4 2	2
191 192 193 194 195 196 197 198 199 200	222 74 28 75 105 115 80 110 106 30	1 75 3 00 2 25 2 50 2 25 1 85 2 50 1 50 1 75 2 00	50 1 50 1 50 1 50 1 50 1 25 1 25 1 25 1 00 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 8 12 10 12 12 12 10 12 10	12 8 11 10 8 12 10 10 12 10	- - 2 - 2		1 2	2 - 2 - 2
201 202 203 204 205 206 207 208 209 210	21 217 13 25 100 29 133 35 18 80	2 00 2 00 1 75 2 00 2 50 3 00 2 25 2 00 1 25 2 50	1 50 1 50 1 50 1 25 1 50 1 25 1 00 1 00 1 00 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 10 12 12 12 12 12 12 12 12 12	6 6 6 6 12 10 9 8 10	6		6 4 - 6 - 2 3 4 2 -	2
211 212 213 214 215 216 217 218 219 220	39 30 150 100 240 60 250 115 44 100	2 50 2 50 2 50 2 50 2 00 2 25 2 00 2 50 2 00 2 50 2 5	1 00 1 00 1 00 1 00 1 00 1 00 1 00 50 1 00 1 25 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 11 11 12 12 12 12 12 12 12	12 9 11 9 12 12 12 12 9 12	3		- - - - - - - - - -	1 1 - 3
221 222 223 224 225 226 227 228 229 230	50 40 16 50 16 42 75 32 80 33	2 00 2 50 2 00 2 25 2 00 2 50 2 00 2 00	1 25 1 50 1 25 1 00 1 25 1 00 1 75 1 25 1 25 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 10	9 8 12 10 8 8 12 12 12 10 8		-	3 4 - 2 4 - - 1 2	- - - 4 - - 2
231 232 233 234 235 236 237 238 239 240	80 87 105 31 250 17 12 13 9 43	2 00 2 00 2 25 2 50 2 50 3 00 3 00 2 00 2 50 2 50	1 00 1 60 1 00 1 00 1 00 1 50 1 50 1 75 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 10 10 12 12 12 12 12 12	8 8 12 6 10 12 12 12 12 12 12	4		4	2 2

## BOOTS AND SHOES — Continued.

ESTAB-	erage number of employés.	AVERAG. WAGES		Ноги	s of 1	Labor.	mployed 1 estab-	T		мрьо Іохтн	YED,	IN
LISH- MENTS.	Average number of employes.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time,	time,	$\lim_{t \to \infty} \frac{1}{2}$	ldle.
2 41 242 243 244 245 246 247 248 249 250	98 27 36 25 85 36 50 25 170 300	\$1 50 1 00 1 75 3 00 3 00 2 00 2 50 2 50 3 00 3 00	\$0 75 75 1 00 1 50 1 50 1 33 1 50 1 00 1 00 1 75	10 10 10 10 10 10 10 10 10	10 10 8 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	12 12 10 12 12 12 12 12 12 12	12 12 10 7 9 12 12 12 8 5	3 2 2 2		2 3 - 2 5	3 -
251 252 253 254 255 256 257 258 259 260	500 375 270 300 25 80 50 25 35 25	2 50 2 50 2 50 2 50 2 50 1 25 2 25 3 00 2 50 2 50 2 50 2 50	1 25 1 50 1 00 1 50 75 1 25 2 00 2 00 1 50 2 00	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 9 10 10 10	12 12 12 12 12 12 12 12 12 12 12	8 5 7 8 8 8 8 8 8	2 2 3 2 4 6 - 6 - 12	-	2522-343-	
261 262 263 264 265 266 267 268 269 270	50 20 27 40 17 20 100 53 30 31	3 00 1 50 1 50 2 00 2 50 1 50 3 00 2 50 2 00 3 00	1 50 1 00 1 00 1 00 1 00 1 00 2 00 1 00 1 0	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 10 12 12 12 12 12	12 12 12 7 7 10 6 12 8 12	3 - 3	1 1 1 1 1 1 1	5 2 3 4	- - - 2 - -
271 272 273 274 275 276 277 278 279 280	30 20 150 90 75 85 41 20 23 27	2 50 2 50 3 00 3 00 3 00 3 00 2 00 2 50 2 60 2 00	1 00 1 62 1 50 1 50 1 00 1 00 1 00 1 75 1 50 1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 11 12 12 12 12 12 12 12 11 9	10 8 8 9 7 12 12 10 11	1 2		2 2 3 5 - 2	2 1 - - - - 1 3
281 282 283 284 285 286 287 288 289 290	35 33 15 19 75 27 20 35 25 30	2 00 2 50 2 50 2 50 2 00 2 50 2 00 2 00	1 50 1 50 1 75 1 75 1 50 1 50 1 00 1 50 1 00 1 50 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 9 8 12 10 12 12 8 12	12 9 8 8 12 10 12 12 12 12 8				- 3 4 4 - 2 - 4 -
291 292 293 294 295 296 297 298 299 300	150 35 65 32 83 25 200 30 60 30	2 75 2 00 2 00 2 50 2 50 1 75 2 00 2 00 2 00 2 00	1 40 1 00 1 00 1 50 1 50 1 50 1 50 1 50 1 5	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	11 12 12 12 12 12 7 12 12 12 12	10 10 12 12 12 12 7 12 12 12 12 12 8		-	1 2 - - - - - - 4	1 5

# BOOTS AND SHOES - Continued.

ESTAB-	umber yés.	AVERAGI WAGES		Hour	s of I	ABOR.	ployed estab-	Tı		MPLO	YED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- crage	Months employed in each estab- lishment.	Full time.	³4	2 <sub>3</sub> time	$\lim_{t \to \infty} 1_{\frac{1}{2}}$	Idle.
No. 301 302 303 304 305 306 307 308 309 310	50 108 70 200 59 12 216 90 90 20	\$2 00 2 00 2 00 2 00 2 00 2 00 2 00 2 75 3 00 3 00 2 50	\$1 00 1 50 1 50 1 50 1 00 1 50 1 50 1 00 1 50 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 10 12 12 12 12 12 12 8	12 8 6 10 12 8 9 10 12 8	1 2 2		4 1 1 2 -	2 4
311 312 313 314 315 316 317 318 319 320	15 100 85 170 20 150 110 145 350 150	2 00 3 00 3 00 2 75 2 50 3 00 2 50 2 75 3 00 2 50	1 50 1 50 1 50 1 50 1 50 1 00 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 -10 10 10	8 12 12 12 12 12 12 12 12 12	8 12 12 12 12 12 8 12 9 10	4		3 2 -	4
321 322 323 324 325 326 327 328 329 330	40 12 16 100 75 61 100 250 600 150	2 50 2 00 2 50 2 50 2 50 2 50 2 50 2 50	1 50 1 50 1 50 1 25 1 25 1 00 1 50 1 25 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 11 10 12 12 12	12 12 12 8 11 10 5 10 9 8	- - - - - - 2 4	-	- - - 4 - 7 2 1	1 2
331 332 333 334 335 336 337 338 339 340	175 150 125 300 210 92 35 26 37 15	2 50 2 50 2 50 2 50 2 50 3 00 2 00 2 00 2 00 3 00 2 00 2 00	1 50 1 50 1 25 1 25 1 50 1 00 1 00 1 25 2 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	8 8 8 6 12 12 12 12 12	4 4 4 3		3	
341 342 343 344 345 346 347 348 349 350	26 65 75 34 160 25 14 25 40 260	3 00 2 50 3 00 3 00 2 00 2 00 2 25 2 25 2 50 2 50	1 00 1 25 1 25 1 25 1 25 1 25 1 50 1 00 1 00 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 11 12 10 12 12 12 12	12 5 10 8 12 10 12 12 12 12 9	2		5 - 3 3 3	1 2 -
351 352 353 354 355 356 357 358 359	50 75 34 18 12 14 8 35 55 20	2 75 2 50 2 50 2 50 2 50 2 50 2 50 2 50 2 5	1 00 1 00 1 00 1 25 2 00 1 50 1 50 1 00 2 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 11	12 12 12 12 12 12 12 12 12 12 16	-	3	1 1 1 2	- - - - - - 1

# BOOTS AND SHOES — Continued.

ESTAB-	age number employés.	AVERAGE WAGES		Hour	s of I	ABOR.	mployed r estab- rt.	Tı		MPLO ONTH	YED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each cstab- lishmeut.	Full time.	time.	% time.	½ time.	Idle.
No. 361 362 363 364 365 366 367 368 369 370	20 30 41 20 18 16 55 133 40 32	\$2 00 1 75 1 50 2 00 2 50 2 00 2 50 2 00 2 50 2 00 2 25 2 25	\$1 00 1 25 1 00 1 50 1 00 1 25 1 00 1 00 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 10 12 12 12 10	2 - 2 -			- - - - - 1
371 372 373 371 375 376 377 378 379 380	25 22 50 43 100 300 30 240 60 17	2 50 2 50 2 50 2 25 3 00 3 00 1 66 3 00 2 25 2 00	1 00 1 25 1 50 1 00 1 50 1 25 1 00 1 00 1 00 1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 8 10 10	10 10 10 10 10 10 10 10 10 10	12 10 12 12 8 12 10 12 12 12	10 10 12 8 9 6 12 8 10	1 2 -		12 - 2 - 2 2 2 - 4 2	2 - 4 - 2 -
381 382 383 384 385 386 387 388 389 390	33 12 305 100 75 40 30 18 150 53	2 00 2 25 2 00 2 50 1 75 2 50 1 66 1 50 2 50 2 25	1 25 1 50 1 00 1 00 75 75 83 80 80 50	10 10 10 10 8 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 9 10 10 10 10	10 12 12 12 12 12 12 12 12 19 8	10 12 9 8 8 8 8 8 9 8	2 3		1 1 4 4 4	2 - - - 3 4 2
391 392 393 394 395 396 397 398 399 400	45 40 40 50 123 14 38 367 64 276	2 25 2 00 2 25 2 25 2 00 1 25 2 00 2 75 2 00 2 00	1 00 1 50 1 25 1 50 1 25 1 50 1 25 1 00 75 1 00 1 00 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 9 9 10	10 10 10 10 10 10 95 95 95 10	12 10 10 11 10 12 10 12 12 12	12 10 10 8 10 12 10 12 12 12	3		1111111	2 2 1 2 - 2
401 402 403 404 405 406 407 408 409 410	75 30 80 20 22 263 200 64 20 70	2 50 1 50 1 50 1 25 1 50 2 00 3 00 2 00 2 00 2 00	1 25 75 75 75 1 00 1 00 1 00 1 50 1 00 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	6 10 12 12 12 12 12 11 10 12 11	6 10 12 12 9 12 11 10 12	-		3	6 2 - 1 2 - 1
411 412 413 414 415 416 417 418 419 420	50 40 18 41 75 64 25 105 125 52	2 25 1 00 2 50 1 75 1 00 1 50 1 75 2 00 2 00 2 50	1 00 - 2 00 1 00 87 1 25 1 00 1 00 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 81 10 10	12 12 12 11 10 12 10 12 12 12	12 12 12 11 8 8 10 12 12 8	2 - 2		2 2 - 2	1 2 2

## BOOTS AND SHOES — Concluded.

ESTAB-	age number employés.	AVERAG WAGES		Hour	s of 1	Labor.	mployed n estab- it.	Ті		MPLOY		N
LISH- MENTS.	Average number of employes,	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full	3 <sub>4</sub>	23 time.	¹∕₂́ time.	Idle.
No. 421 422 423 424 425 426 427 428 429 430	16 25 175 42 27 28 30 42 15 76	\$3 00 2 00 2 50 2 50 2 50 2 50 2 50 2 50 2	\$1 00 1 00 1 12 1 10 1 25 1 00 1 00 1 00 1 67	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 8 11 11 11 12 12 12 8 6 12	10 8 8 10 10 10 9 8 6 12	- 2 - 1 3 - -	-	1 1 1 1	2 4 1 1 1 1 - 4 6
431 432 433 434 435 436 437 438 439 440	25 175 55 35 100 175 18 54 26 40	1 50 2 50 2 00 - 2 25 2 00 2 50 2 25 2 00 1 67	1 00 75 1 00 50 1 00 1 37 1 75 1 00 1 00 1 25	10 10 10 10 10 10 10 9 10 8	10 10 10 8 10 10 9 10 8 10	10 10 10 9 10 10 9 10 10 8 10	12 9 12 12 12 12 12 12 12 11 11	12 9 12 12 12 12 8 12 12 12 5 9	- - - - - - 4		3	3 - - 4 - 1
441 442 443 444 445 446 447 448 449 450	30 18 150 15 23 175 18 45 50 46	2 00 2 00 2 75 2 50 2 50 2 50 1 33 1 00 1 00	1 00 1 25 2 00 1 50 80 1 37 1 75 75 75	8 10 10 10 9 10 9 8 10	8 10 10 10 8 10 9 8 10	8 10 10 10 8 10 9 8 10 10	5 9 12 12 12 11 12 12 12 12	5 7 12 9 12 6 12 12 6 12	- - 2 - 6	2	3 - 1	7 3 1
451 452 453 454 455 456 457 458 459 460	14 35 8 24 30 20 16 16 20 13	2 75 1 50 3 00 2 00 2 50 1 50 2 50 2 50 2 50 2 50	1 12 1 00 1 67 1 00 1 00 87 1 00 -	10 10 10 10 10 9 10 10 10 10	10 10 10 10 9 10 10 10	10 10 10 10 9 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 6 12 12 12 12 12		4 - 3	2	

## BOXES.

$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	12 12 12 12 12 12	12 12 12 12 12 12 12	-	-		.	-	-	-	-	-	-	2			222222	12 12 12 12 12			12 12 12 12 12 2	12 12 12 12 12				0 0 0 0	10 10 10 10		) ) )	$10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10$			10 10 10 10 10				) ii i	50 25 25 25 30	952225		1 1 1 1 1					5 0 0 0 5 5	50 00 73 28			$\frac{2}{2}$ $\frac{1}{2}$							1 3 3	400433	20 14 28 18	$\frac{2}{2}$ $\frac{2}{1}$ $\frac{2}{1}$	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6						6 7 8 9							
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# BOXES — Concluded.

ESTAB-	age number employés.	Average Wages		Hour	s of I	ABOR.	Months employed in each estab- lishment.	Ті		MPLO!	,	N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months e in eac lishme	Full time.	34 time.	time.	1 <sub>2</sub> ' time.	Idle.
No. 11 12 13 14 15 16 17 18 19 20	21 7 15 14 24 14 45 30 12 30	\$2 00 2 50 2 00 2 50 2 50 2 50 2 50 2 50	\$1 25 1 50 1 50 1 25 1 00 1 00 1 00 1 00 1 75 1 25	10 10 8 10 10 10 10 10 10	9 8 10 10 10 10 10 10	$\begin{array}{c} 9\frac{1}{9}\\ 9\frac{2}{3}\\ 8\\ 10\\ 10\\ 10\\ 10\\ 10\\ 10\\ \end{array}$	11 12 12 12 12 12 12 12 12 12	11 12 12 12 12 9 12 12 12 12		3		1
21 22 23 24 25 26 27 28 29	19 30 70 25 17 19 25 43 24 40	1 50 2 00 2 25 1 67 1 50 1 75 1 50 2 50 2 00 1 50	80 1 00 1 00 1 00 1 00 - 35 90 75 1 00 75	10 10 10 10 10 10 10 10 10 10 8	10 10 10 10 10 10 10 10 10 10 8	10 10 10 10 10 10 10 10 10 10 10 8	12 12 12 12 12 12 12 12 12 12 12	12 12 10 12 12 12 12 12 12 12 12	2	-		

## BRICK.

No. 1 2 3 4 5 6 7 8	31 37 80 185 275 30 40 25	\$1 50 2 00 1 50 2 25 1 75 2 00 2 00 2 25	\$1 25 1 00 1 00 84 1 00 1 25 1 50 1 25	12 12 12 10 12 12 12 12	12 12 12 8 10 9 10	12 12 12 9 11 105 11	6 6 6 12 12 12 6 5	6 6 4 4 6 5	- - 6 8 -		2 -	6 6 6 7 6
10	12 40	1 60 2 00 2 00	1 25 1 20 1 00	10 10 10	10 8	10 9	12 10 6	12 6 6	1	Ξ	-	- - - - - - - - - - - - - - - -
11 12 13 14 15	40 60 40 22 35	3 00 1 25 2 00 1 40	1 50	10 10 10 10 10	10 10 10 10	9½ 10 10 10 10	7 12 6	7 12 6 7	-	-	-	5 - 6 5
16	60	2 50	1 50	10 :	10	10	$-1\dot{2}$	12	1	_		_

## BUILDING.

No.	25	\$2 25	\$1 25	10	10	10	9	9	_	_ !	_	3
110.	7	\(\frac{\pi}{2}\) \(\text{00}\)	1 75	10	8	9	12	9	1	2	_	_
	85	$\frac{1}{2} \frac{1}{00}$	1 50	10	9	94	12	12			- 1	_
4	10	2 00	-	10	10	10~	12	12	-	-	_	-
	5   22	2 00	1 50.	10	10	10	12	12	-	-	- !	-
(	3   12	2 25	2 00	10	9	91	9	6	-	- 1	3	- 3
7	18	2 00	1 00	10	10	10	12	12	-	-	-	-
	3 22	2 00	1 37	10	9	$9_{2}^{1}$	9	3	6	-	-	- 3
(	) 19	2 50	1 50	10	8	9	9	9	-	-	-	3
10	)   10	2 50	1 50	10	8	9	12	12	-	-	-	-
_	1											

BUILDING — Continued.

			BUILL	JING	<u> </u>	onum	uea.					
ESTAB-	Average number of employés.	AVERAG: WAGES		Hou	s of I	ABOR.	Months employed in each estab- lishment.	Tı		MPLO	YED, I	N
MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months c in eac lishme	Full time.	ime.	time.	time.	Idle.
11 12 13 14 15 16 17 18 19	8 60 10 67 11 20 25 14 10 20	\$2 50 2 50 2 00 1 75 2 00 1 90 2 00 2 00 2 00 2 00	\$1 50 1 50 1 37 1 60 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	9 10 10 9 10 10 9 10 9 10	$\begin{array}{c} 9\frac{1}{2} \\ 10 \\ 10 \\ 9\frac{1}{2} \\ 10 \\ 10 \\ 9\frac{1}{2} \\ 10 \\ 9\frac{1}{2} \\ 10 \\ \end{array}$	12 12 12 12 12 12 12 12 12 12	12 12 12 9 12 12 12 9 12 9 12	3 - 3 - 3 -		-	
21 22 23 24 25 26 27 28 29 30	40 15 48 18 15 20 75 10 14 50	1 75 1 75 2 00 1 65 1 75 1 87 2 00 2 00 2 50 2 50	1 25 1 25 1 25 1 00 1 25 1 25 1 62 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 9 10 10 9 10 9 10 9 10	10 91 10 10 91 10 91 10 91 10	12 12 12 12 12 12 8 12 12 8 7	12 12 12 12 12 9 8 12 6 8	3 - 3	3		- - - 4 - 4 5
31 32 33 34 35 36 37 38 39 40	50 24 25 30 10 25 50 35 14 30	2 50 2 50 2 50 2 50 2 50 2 00 2 25 2 75 2 50 2 12 2 00	1 40 1 50 1 00 1 00 1 75 2 00 1 75 1 50	10 10 10 10 10 10 10 10 10	9 10 10 10 8 8 9 9 10	95 10 10 10 10 9 9 95 95 95 10 10	11 7 8 8 12 12 12 12 12 12 9	9 7 8 8 12 6 8 12 12	2 - - - 6 4 - - 9	-		1 5 4 4 - - - 3
41 42 43 44 45 46 47 48 49 50	8 8 12 20 20 12 12 16 10	2 50 2 00 2 50 2 75 2 00 2 00 2 00 3 00 2 00 2 12	1 75 1 50 1 25 1 50 1 25 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	9 8 10 9 10 9 10 9	9½ 9 10 9½ 9½ 10 9½ 10 9½ 10 9½	12 12 12 12 12 12 12 10 12 12	12 12 12 12 12 12 12 12 12 8 12 12 8			- - - - 2 - 2	2 - 2
51 52 53 54 55 56 57 58 59 60	11 9 13 10 85 19 33 12 17 20	2 00 2 00 2 00 2 50 2 50 1 75 2 00 2 25 2 50	1 50 1 00 1 50 1 25 1 25 1 75 1 00 2 00	10 10 10 10 10 10 10 10 10	10 10 9 10 9 10 8 9 10	10 10 9½ 10 9½ 10 9 9 9½ 10	11 12 12 12 12 13 12 12 12 12 12	9 9 9 12 9 3 10 9 12 12	2 3 3 - 2 3			1 - - 9 - -
61 62 63 64 65 66 67 68 69 70	8 15 10 13 50 20 27 41 12 21	2 00 2 00 2 00 1 75 3 00 1 60 2 25 1 75 2 50 2 00	1 50 1 50 1 50 1 25 1 25 1 25 1 30 1 25 1 50 1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 8 9 8 10	10 10 10 10 10 10 9 9 9 10 10	12 12 12 12 12 8 9 12 12 12 12	12 12 12 12 12 8 9 12 12 12 12				- - 4 3 - -

## BUILDING — Continued.

ESTAB-	Average number of employes.	AVERAG WAGES		Horn	s of l	LABOR.	mployed h estab- nt.	TIME EMPLOYED, IN MONTHS.					
LISH- MENTS.	Average numi of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov,	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time.	<sup>2</sup> / <sub>3</sub> time.	time,	Idle	
No. 71 72 73 74 75 76 77 78 79 80	53 18 16 37 25 20 10 8 12 20	\$2 50 2 25 3 00 2 50 2 50 2 50 2 00 2 50 2 00 2 37 2 00	\$1 00 1 50 1 50 1 50 1 50 1 75 -	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 91 10 10 10	9 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 6 12 12 12 12				3 6	
81 82 83 84 85 86 87 88 89	16 14 10 15 15 14 15 45 70	2 00 2 00 2 25 2 00 2 25 3 00 3 00 2 50 2 50 3 25	1 75 1 50 1 50 1 50 1 50 1 50 1 50 1 50 1 25 1 00 1 00	10 10 10 10 10 10 10 10 10 10	10 9 9 9 9 10 9 8 9	10 95 95 95 95 10 95 95 95 95 95 95 95 95 95 95 95 95 95	12 12 12 11 12 10 12 6 8	12 12 12 11 12 10 12 6 8		12		- - 1 - 2 - 6 4	
91 92 93 94 95 96 97 98 99 100	20 50 12 16 28 10 28 15 12	1 50 2 50 2 00 2 00 2 00 1 75 2 50 2 00 2 50 2 50 2 35	1 00 1 00 1 25 1 50 1 50 1 50 75 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 9 8 8 8 8	10 10 10 10 10 9 9 9 9	12 12 12 12 12 13 8 10 12 10 12 12	12 10 12 12 12 8 6 12 .7 12 12	- 2 - - - - - - - - - - -		- - - 4 - 3	- - - 4 2 - 2 -	
101 102 103 104 105 106 107 108 109 110	12 20 65 20 30 40 20 6 8 9	2 00 2 00 2 00 2 00 2 00 2 00 2 00 2 00	1 75 1 75 - 1 50 1 50 - - 1 50	10 10 10 10 10 10 10 8 10 10	9 10 10 10 10 10 10 10 10 10 9	9½ 10 10 10 10 10 10 10 9 10 10 10 9	12 7 9 9 8 8 8 12 12	12 9 9 8 8 8 8 12 12 11				5 3 3 4 4 4 7	
111 112 113 114 115 116 117 118 119 120	7 75 16 10 10 48 40 24 20 60	1 75 2 00 2 00 2 25 2 00 2 25 2 00 3 50 3 50 2 25	1 25 1 67 2 00 1 50 1 50 1 75 1 50 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 8 9 9 9 10 9	10 10 10 9 9 10 9 10 9 10 9 12 9 10 9	12 12 12 12 12 12 12 12 12 12	10 12 6 12 8 12 12 12 10 12	- - - - - - 2 - - 3	2	2 - 4		
121 122 123 124 125 126 127 128 129 130	$\begin{array}{c} 12 \\ 40 \\ 25 \\ 5 \\ 95 \\ 20 \\ 28 \\ 15 \\ 10 \\ 40 \\ \end{array}$	2 00 2 00 1 75 3 50 3 00 2 50 2 00 2 50 2 25 2 25	1 50 1 00 2 00 2 00 1 00 1 00 1 75	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 8 12 12 12 12 12 12	1	-			

## BUILDING — Continued.

ESTAB-	Average number of employes.	Averag Wages		Hour	s of I	ABOR.	mployed h estab- nt.	Tı		MPLO:	red, 1	N
LISH- MENTS.	Average num of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time.	23 time.	time.	Idle.
No. 131 132 133 134 135 136 137 138 139 140	15 8 25 75 50 15 10 10 8 12	\$2 25 2 50 2 00 2 25 2 00 3 00 2 50 3 00 2 00 3 00	\$1 00 1 73 1 25 2 00 2 50 - 1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 8 10 9 9	$ \begin{array}{c c} 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 9 \\ 10 \\ 9 \\ 9 \\ 9 \\ 9 \end{array} $	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-		-	
141 142 143 144 145 146 147 148 149	20 10 165 100 8 5 8 20 10 36	2 25 2 25 2 25 2 20 2 50 2 25 2 50 3 00 2 50 2 50 2 00	1 75 1 50 1 50 1 75 1 75 1 50 2 00 1 50 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 8 10 9 8 9	10 10 10 10 10 9 10 9 9 9 9 9 9 9	12 12 12 12 12 8 12 12 8 10 12	12 12 12 12 12 12 8 12 12 8 8 12 12			- - - - - 2	- - 4 - 4 - 2
151 152 153 154 155 156 157 158 159	11 45 25 10 10 20 8 15 30 70	2 12 2 50 2 67 1 83 2 25 2 25 2 25 2 25 2 50 2 50	1 62 1 50 1 50 2 00 2 00 1 25 1 00 1 75	10 10 10 10 10 10 10 10 10	9 10 8 9 8 8 10 10 8 10	9½ 10 9 9½ 9 10 10 10 10	11 12 12 12 12 12 12 12 12 12 10 12 12	11 12 9 9 8 12 12 10 12 12	3 1	2	3 - 1	1
161 162 163 164 165 166 167 168 169 170	6 40 10 11 20 50 8 15 12 20	3 00 3 00 2 50 2 50 2 25 2 12 2 25 2 50 2 50	1 25 1 25 2 25 2 25 1 50 1 25 2 00 1 75 1 75	10 10 10 10 10 10 10 10 10 10	10 8 8 8 9 8 8 9 9 9 9 8 10	10 9 9 9 9 9 9 9 9 9 9 9 10	12 8 12 12 12 12 12 12 12 12 12	10 8 9 12 12 12 12 12 12 12 12 12	3		2	4 3
171 172 173 174 175 176 177 178 179 180	22 30 7 16 7 18 12 10 10 20	2 25 2 25 2 50 2 50 2 25 2 50 3 50 2 00 2 50 2 50 2 50 2 50	1 50 1 75 2 00 1 75 1 50 1 75 1 25	10 10 10 10 10 10 10 10 10 10	8 9 10 8 8 8 10 10 9	9 9½ 10 9 9 9 10 10 10 9½ 9½	12 12 12 12 12 10 10 10 12 12 12 9	12 12 12 12 10 10 9 10 12 9			1 1 1 2 2 1 1	2 2 2 - 3
181 182 183 184 185 186 187 188 189	7 9 12 10 30 24 7 8 9	2 25 2 25 2 00 2 75 2 00 2 25 3 00 2 25 2 50 2 25	1 75 1 75 1 50 1 00 2 00 2 00 1 75	10 10 10 10 10 10 10 10 10 10 10	10 9 8 9 9 8 9 8 9 8 9	10 9½ 9 9½ 9½ 9½ 9 9 9 9 9	12 12 12 12 12 12 12 12 12 12 12	12 12 9 12 8 12 12 12 8	4	12	3	

# BUILDING — Concluded.

ESTAB-	Average number of employés.	AVERAG WAGES		Hour	s of I	ABOR.	mployed 1 estab- 1t.	Tı	ме Е М	MPLO:		EN
LISH- MENTS.	Average num of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time.	time.	time.	Idle.
No. 191 192 193 194 195 196 197 198 199 200	30 15 24 12 6 22 35 15 25 10	\$2 00 2 00 3 00 3 00 2 25 2 20 2 50 2 75 2 00 2 50 2 50 2 50	\$1 50 1 50 1 50 1 75 1 75 1 62 1 75 1 50 1 75 1 75	10 10 10 10 10 10 10 10 10	8 9 8 9 10 9 8 9 10 8	9 9½ 9 9½ 10 9½ 9 9½ 10	9 12 12 10 12 10 10 10 11 12 12 12	9 12 12 10 12 10 10 10 12 12 12 12	-	-	-	3 - 2 2 2
201 202 203 204 205 206 207 208 209 210	25 20 16 8 12 15 12 15 30 10	3 00 2 00 2 50 2 50 2 50 2 50 2 50 2 50 2	1 25 1 50 1 75 1 63 1 75 1 75 1 50 1 50 2 00 1 50	10 10 10 10 10 10 10 10 10 10	10 9 8 9 9 8 8 10 8 10	10 9½ 9 9 9½ 9½ 9 10 9	5 12 12 12 12 12 12 12 12 12 12	5 12 6 12 12 12 12 12 12 12	3	-	3	7
211 212 213 214 215 216 217 218 219 220	21 8 10 10 40 15 15 23 8 10	2 50 2 50 2 00 2 50 2 12 3 00 3 50 2 25 3 00 2 00	1 55 1 50 2 25 1 50 1 50 2 00 1 50 1 00 1 50	10 10 10 10 10 10 10 10 10	9 10 8 10 9 10 10 10	9½ 10 9 10 9½ 10 10 9½ 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12				11111111
221 222 223 224 225 226 227 228 229 230	6 30 12 10 20 11 12 75 12 8	2 25 2 25 3 00 2 00 2 25 2 50 2 50 2 50 2 50 2 25 2 25	1 25 2 00 1 50 2 00 1 50 2 00 1 75 1 50 1 50	10 10 8 10 10 10 10 10 10	10 10 8 10 9 10 10 9 10	10 10 8 10 9½ 10 10 10 9½ 10	12 12 8 12 12 12 12 12 12 12 12	7 12 8 12 12 12 12 12 12 12 10	-		5 2	114-1-1-1
231 232 233 234 235 236 237 238 239 240	16 75 100 10 16 186 20 8 10 15	2 25 2 25 2 50 2 50 2 50 1 75 2 00 2 50 2 50 2 00	1 75 1 75 1 75 1 75 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 8 9 8 8 10 8 10	10 10 9 9 9 10 9 10	12 10 6 12 12 12 9 12 12 12	10 8 6 12 12 7 6 12 7	1 2 - 2 -		2 2 - - 1 4 -	2 6 - 3 - 3

# TIME AND WAGES.

# CARRIAGES AND WAGONS.

ESTAB-	number 9yés.	AVERAG WAGES		Hour	s of l	LABOR.	nployed estab- t.	T		EMPLO IONTH		IN
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	23 time	3/4 time.	Idle
No. 1 2 3 4 4 5 6 7 8 9 10	10 7 25 10 8 6 12 8 30 10	\$2 00 2 50 2 00 2 25 3 00 2 70 2 00 2 50 2 75 2 50	$\begin{array}{c} -1 & 50 \\ 1 & 25 \\ 2 & 00 \\ 1 & 75 \\ 1 & 75 \\ 1 & 75 \end{array}$	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 91 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 11 12				
11 12 13 14 15 16 17 18 19	10 15 16 52 12 20 20 50 20 20	2 50 2 50 2 25 2 00 2 50 2 50 2 50 2 50	2 00 1 50 1 25 1 50 1 50 1 50 1 25 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10	10 10 10 12 9 9 8 9 9 9	10 10 10 11 91 92 9 9 91 92 92	12 12 12 12 12 12 12 10 12 12 10	12 12 12 12 12 8 9 8 10 10	- - - 4 - 1 2 2		3 1	2 - 2
21 22 23 24 25 26 27 28 29	12 12 25 20 8 8 12 10 20	2 00 2 00 2 50 2 50 2 25 2 50 1 50 2 00 - 2 75	1 50 1 00 2 00 2 00 1 50 2 00 1 25 1 00 2 16 1 50	10 10 10 10 10 10 10 10 10	9 9 10 10 9 10 10 10 10	9½ 9½ 10 10 9½ 10 10 10 10	6 12 12 12 12 12 12 12 12 12 12	6 9 11 12 12 12 12 12 12 12	1		3	6
31 32 33 34 35 36 37 38 39 40	8 20 34 40 18 13 30 35 20 20	2 50 2 00 2 25 2 25 2 50 2 25 2 50 2 25 2 25	1 50 1 00 1 50 1 00 2 25 1 25 1 00 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 91 10 10 10 10 10 10 10	12 12 11 12 12 10 12 12 12 12	12 7 11 12 12 10 8 11 12 12	3 1		4	1 2
41 42 43 44 45 46 47 48 49 50	8 9 18 22 22 29 12 14 45 25	2 50 3 00 2 75 2 50 2 50 3 00 2 50 2 50 2 50 2 50 2 50	1 50 2 00 1 25 1 75 1 00 1 50 1 25 1 50 1 75 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 8 10 10 10 10	10 10 10 10 9 10 10 10 10	12 12 12 12 11 12 12 12 12 12 12	6 10 12 12 11 12 12 12 12 12 10			6 2	1
51 52 53 54 55 56 57 58 59 60	$\begin{array}{c} 22 \\ 8 \\ 14 \\ 45 \\ 15 \\ 20 \\ 27 \\ 100 \\ 10 \\ 25 \\ \end{array}$	2 50 2 50 2 50 2 50 2 50 2 50 2 50 2 50	83 1 25 1 25 1 37 1 25 1 25 1 25 1 00 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 10 12 12 12 12 12 12 12 12	12 12 10 12 12 10 10 10 12 12 12		- 2	2	2

## CARRIAGES AND WAGONS—Concluded.

ESTAB-	Average number of employés.	AVERAGE WAGES		Hour	s of I	ABOR.	mployed h estab- nt.	Tı		MPLO:	YED, I	N
LISH- MENTS.	Average numb of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	³₄́ time.	$\frac{23}{23}$ time.	time.	Idle
No. 61 62 63 64 65 66 67 68 69 70	20 25 20 15 22 60 25 15 40 18	\$2 50 2 50 2 50 2 50 2 25 2 20 2 25 2 00 2 25 2 50 2 50	\$1 25 1 30 1 00 1 50 1 00 1 50 1 00 1 00 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 9 12 12 12 12 12 12 12 12 12	3			
71 72 73 74 75 76 77 78 79 80	10 18 12 20 8 22 30 9 20 12	2 50 2 25 2 00 2 50 2 50 2 50 2 00 2 00	1 50 1 00 1 50 - 1 50 - 75 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 8 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 10 12 12 12 12 12 12			2	
81 82 83 84 85 86 87 88 89 90	30 28 105 14 38 12 12 21 35 18	3 00 2 50 2 00 2 38 2 50 2 50 2 50 2 25 2 25 2 25 2 50	1 50 2 00 1 50 1 09 1 00 2 00 1 00 1 50 -	10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 8	$9\frac{1}{2}$ $10$ $10$ $10$ $10$ $10$ $10$ $10$ $9$ $10$ $10$ $10$ $10$ $10$	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 9 8	- - - - - 3 4			

## CLOTHING.

No.	1	43	\$3 00	81 25	10	10	10	12	12	_	_	_	_
1.0.	$\tilde{2}$	160	*2 00	1 00	10	10	10	12	12	-		-	_
	3	36	2 25	1 00	10	10	10	12	12	_	-	-	_
	4	256	,-	50	10	7	81	12	12	- 1	-	-	-
	5	31	85	50	8	8	8	12	12	-	-	-	_
	6	100	1 50	1 00	10	8	9	12	10	-2	-	-	-
	7	149	-	-	10	10	10	9	9	-	-	-	3
	8	295	-	-	10	10	10	12	12	-	-	-	-
	9	24	1 42	1 00	12	12	12	12	12	-	-	-	
	10	21	1 00	50	10	10	10	12	12	- 1	-	-	-
				• 00		10		,,	1.0				
	11	43	1 50	1 00	10	10	10	12	12	-	-	-	-
	12	60	1 33	83	10	8	9	12	12	-	-	-	-
	13	36	1 50	75	10	10	10	12	12	-	-	-	-
	14	88	1 25	1 00	9	9	9	11	10	1	-	-	1
	15	30	1 00	50	10	10	10	12	12	-	-	-	-
	16	110	1 00	50	10	10	10	12	12	-	-	_	-
	17	36	80	65	9	9	9	11	11	-	-	-	1
	18	90	3 00	-	10	10	10	10	10	-	_	_	2
	19	22	2 50	1 00	10	10	10	12	10	-	-	$^{2}$	-
	20	195	2 00	1 35	10	10	10	12	12	_	-	_	-

# TIME AND WAGES.

# CLOTHING — Continued.

ESTAB-	number oyés.	Average Wages		Hour	s of I	ABOR.	mployed r estab-	Tı		MPLO'	YED, I	N
LISH- MENTS.	Average num of employés.	Skilled Mechanic	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time,	¾ time.	⅔ time.	½ time.	Idle.
No. 21 22 23 24 25 26 27 28 29 30	36 23 19 80 91 341 84 142 214 25	\$1 25 3 00 2 50 - - 2 55 2 50 3 00 3 00	\$1 00 1 00 1 00 - - 1 25 1 40 1 50 80	10 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	9½ 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 10 12 11 12	12 12 12 12 12 12 12 10 10 7	-	- - - - - 4	2	- - - - - 2 - 1
31 32 33 34 35 36 37 38 39 40	143 6 37 13 10 50 20 19 20 60	1 75 1 50 3 50 3 00 3 00 2 50 3 50 3 00 2 50	1 00 75 1 00 2 00 1 25 1 25 1 25 1 50 1 00	10 10 10 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 91 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 11		2		1
41 42 43 44 45 46 47 48 49	90 30 26 20 20 40 54 41 30 35	2 50 3 58 2 00 2 50 2 00 2 25 2 50 2 00 1 50	1 00 1 16 1 00 1 00 1 25 77 1 00 1 25 1 00 1 00	9 10 10 10 10 10 9 10 10	9 10 10 10 8 10 9 10 10	9 10 10 10 9 10 9 10 10	12 12 12 12 11 10 10 12 12 12	$\begin{array}{c} 12 \\ 3 \\ 12 \\ 12 \\ 7 \\ 10 \\ 10 \\ 12 \\ 12 \\ 12 \end{array}$	9		2	1 2 2
51 52 53 54 55 56 57 58 59 60	20 32 250 52 25 60 67 7 40 300	1 50 2 25 1 00 3 00 2 50 1 60 3 00 2 61 3 00	1 00 1 00 75 2 00 2 00 70 2 00 1 25 1 83	10 8 9 9 10 10 10 10 10	9 8 9 9 10 10 10 9 10 10 9	91 8 9 9 10 10 9 10 10 9	11 12 12 11 12 12 12 12 8 12 12	11 12 12 9 12 12 12 9 2 12 12	3 2		2 - 2	1 - 1 - 4
61 62 63 64 65 66 67 68 69 70	60 203 34 17 13 50 14 43 8	1 50 2 00 3 00 2 00 1 50 2 50 2 50 2 50 2 50 2 50 2 00	1 50 1 25 1 33 1 50 1 00 1 25 1 50 1 17	10 10 10 10 10 10 10 10 10	9 9 10 8 10 10 10 10 10 10	91 91 10 9 10 10 10 10 10	6 12 12 12 12 12 12 12 12 12	6 12 8 12 12 12 12 12 12 12 12		4	4	6
71 72 73 74 75 76 77 78 79 80	15 18 18 7 16 11 23 30 18 21	2 00 2 00 2 00 2 00 1 70 2 50 2 50 2 50 2 00 3 00	1 00 1 00 1 17 1 25 1 25 1 50 1 25 1 25 1 37	10 10 10 10 10 10 10 10 10 10 12	10 10 10 10 10 10 10 10 10 10 12	12	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 8 12		4		

# CLOTHING — Continued.

ESTAB-	number loyés.	AVERAG WAGES		Hou	s of l	LABOR.	mployed 1 estab- 1f.	Tı		MPLO	YED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May	Year- ly av- erage.	Months employed in each estab- lishment.	Full	34 time.	time.	time.	Idle
No. 81 82 83 84 85 86 87 88 89 90	16 15 14 12 8 9 41 10 9 23	\$3 00 2 50 2 00 2 00 2 50 2 50 2 50 2 50 2	\$\frac{\xi^2}{1} 50 1 50 1 00 1 00 1 20 1 25 1 50 1 25 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-		
91 92 93 94 95 96 97 98 99	13 10 83 10 16 13 12 12 14 25	2 50 2 50 2 50 2 50 2 50 2 50 2 50 2 50	1 25 1 25 1 50 1 50 1 25 1 50 1 50 1 50 1 50 1 50 1 25	10 10 9 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	12 12 10 12 12 12 12 12 12	12 12 12 6 12 12 12 12 12 12 12	-		4	2
101 102 103 104 105 106 107 108 109 110	13 95 11 23 43 14 30 30 29 20	2 00 2 50 2 00 2 50 2 50 2 50 2 50 2 50	1 00 1 50 1 00 1 25 1 25 1 25 1 25 2 00 1 00 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12 12	-			
111 112 113 114 115 116 117 118 119 120	21 12 75 16 13 26 12 12 30 14	2 50 2 50 2 50 2 50 2 50 2 00 2 00 2 25 2 50 2 50	1 25 1 25 1 00 1 25 1 00 1 00 1 00 1 17 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	
121 122 123 124 125 126 127 128 129 130	31 18 55 40 200 50 20 60 320 80	2 50 2 50 1 00 2 00 1 25 2 50 1 30 2 50 3 00 2 00	1 25 1 25 50 1 25 75 75 1 00 1 00 1 50 1 00	10 10 9 10 9 10 9 10 9 10	10 10 9 10 9 10 9 10 9 9	10 10 9 10 9 10 9 10 9 9 9 10	12 12 12 12 10 12 12 12 12 12 12	12 12 12 8 6 12 12 10 12 12	2		2 4 2 2	2
131 132 133 134 135 136 137 138 139 140	31 43 16 90 70 149 72 550 188 25	1 50 1 50 2 37 2 50 3 50 3 00 2 50 3 50 3 50 3 00 1 00	1 00 75 1 00 1 50 1 75 1 00 1 75 1 00 1 75 75	9 9 10 10 9 9 10 10 10	9 9 9 10 9 9 10 10 9 10	9 9 9 <u>1</u> 10 9 10 10 9	12 12 12 12 12 12 12 12 11 12 12 11	12 12 12 12 12 12 12 12 12 10 12		-	1	

# TIME AND WAGES.

### CLOTHING — Concluded.

ESTAB-	age number employés.	Averagi Wages		Ногр	s of I	ABOR.	Months employed in each estab- lishment.	Т		MPLO:	YED, I	N
LISH- MENTS.	Average of emp	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	to	Year- ly av- erage.	Months e in eac lishme	Full time.	3 <sub>4</sub> time.	23 time	time.	Idle.
No. 141 142 143	$\begin{array}{c} 73 \\ 175 \\ 25 \end{array}$	\$3 00 2 00 2 00	\$1 00 1 00 1 00	10 9 9	10 9 9	10 9 9	11 12 10	11 6 10	2	-	4	1 - 2
144	53	1 50	-	9	9	9	10	6	-	4	-	$\frac{2}{2}$
$\frac{145}{146}$	50 16	3 00 1 75	$\begin{array}{ccc} 1 & 50 \\ 1 & 00 \end{array}$	10	10	10 93	12 12	7 12		_	5	_
147	50	3 50	1 50	10	10	102	12	11	_	_	1	-
148	106	1 50	50	10	10	10	9	9	-	-	- '	3
$\frac{149}{150}$	206 600	1 25 5 00	83 1 00	9	9	9	11 12	11 12	Ξ	_	-	1 -
151	128	4 00	1 50	10	10	10	12	12				_
152	31	- 4 00	1 25	8	8	8	11	lī		_	`	1
153	60	1 00	$\tilde{\omega}$	9	9	9	10	10	-	-	-	$\frac{1}{2}$
154	296	3 00	1 00	8	9	$8_{2}^{1}$	12	12	-	-	-	-
155	55	4 00	75	10	10	10	12	12	-	-	-	-
156	22	1 62		9	9	9	12	12	-	-	- :	-
157	800	2 50	1 00	10	10	10	12	12	-	-	-	_
158 159	$\frac{400}{52}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1 75 50	10 10	10 10	10 10	12 11	12 10	_	-	1	1
160	100	3 00	1 00						_	_	1 1	-
160	100	3 00	1 00	10	10	10	12	12	-	-	-	-

### COTTON GOODS.

No. 1 2 3 4 5 6 6 7 8 9 10	39		-	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12	11111111	 	
11 12 13 14 15 16 17 18 19	112 1,207 59 54 37 58 870 31 244 212	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	6 12 12 12 12 12 12 12 12 12 12 12 12 12	6 12 12 12 12 12 12 12 12 12 12	-		6
21 22 23 24 25 26 27 28 29	173 136 156 106 44 211 1,045 1,748 499 1,046		-	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12 12 1	12 12 12 12 12 12 12 12 12 12 12 12	-	 -	

### COTTON GOODS — Continued.

Езгав-	age number employés.	AVERAGI WAGES		Hour	s of I	ABOR.	mployed n estab- it.	Т		MPLO		N
LISH- MENTS.	Average number of employés.	Skilled Me <b>c</b> hanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- crage.	Months employed in each estab- lishment.	Full time.	³¼ time.	<sup>2</sup> 3 time.	$\lim_{t \to \infty} \frac{1}{2}$	Idle.
No. 31 32 33 34 35 36 37 38 39	155 252 252 278 261 313 343 252 1,422		-	10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-	-		-
10 11 42 43 44 45 46 47 48 49 50	72 238 408 299 104 1,054 500 312 387 834	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12 12				
51 52 53 54 55 56 57 58 59 60	295 435 742 423 543 845 250 192 289 378		-	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12 12		-		
61 62 63 64 65 66 67 68 69 70	638 138 481 350 452 398 361 341 384 379		-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
71 72 73 74 75 76 77 78 79 80	890 592 382 62 1,810 933 75 28 825 74			10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	-			
81 82 83 84 85 86 87 88 89 90	177 110 88 107 38 72 179 937 1,516 326		-	10 10 19 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				

### COTTON GOODS — Concluded.

Estab-	rage number employés.	AVERAGE WAGES		Hours	of L	ABOR.	mployed estab- it.	Ti		MPLOY		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer,	to	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	% time.	1 <sub>2</sub> time.	tdle.
No. 91 92 93 94 95 96 97 98 99	$\begin{array}{c} 101 \\ 694 \\ 1,216 \\ 425 \\ 565 \\ 278 \\ 441 \\ 666 \\ 36 \\ 250 \end{array}$		- - - - - - - - - - - - - - - - - - -	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
101 102 103 104 105 106 107 108 109	90 65 344 65 98 395 1,285 65 62 59	1 50 - 2 75	70	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	
111 112 113 114 115 116 117 118 119 120	60 642 98 1,286 81 100 128 121 123 55	2 50	1 40	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 11 12 12 12 12 12 12 12	12 12 12 11 12 12 12 12 12				1
121 122 123 124 125 126 127 128 129 130	70 36 51 130 21 124 50 50 205 85	-		10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12				
131 132 133 134 135 136 137 138 139	149 168 67 118 30 186 335 117 125 561	2 25 2 25 - - - - -	1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12				-
141 142 143 144 145 146 147 148 149	492 465 157 226 20 243 15 44 69			10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12			-	

### FOOD PREPARATIONS.

Estab-	number yés.	AVERAG WAGES		Hour	s of L	ABOR.	nployed estab-	Tı		MPLO'		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Fuli time.	34 time.	% time.	1/2 time.	Idle.
No. 1 2 3 4 5 6 7 8 9	13 180 28 33 54 130 28 75 400 25	\$2 00 2 50 2 50 2 25 2 25 2 00 3 56 2 25 2 00 3 00	\$1 00 1 50 1 50 1 50 1 62 1 00 1 75 1 25 1 75	10 10 10 10 10 10 10 10 12 10	10 9 10 10 10 10 10 12 10	$ \begin{array}{c} 10 \\ 9\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 12 \\ 10 \\ 11 \end{array} $	12 12 12 12 12 11 12 12 12	12 12 12 12 12 12 6 12 12 12 12		5		- - - 1 - -
11 12 13 14 15 16 17 18 19 20	11 13 20 206 80 17 11 16 8 9	3 00 2 00 2 00 1 83 2 50 2 50 2 00 2 00 2 75 2 50	1 63 1 25 1 00 1 33 1 50 1 75 1 17 1 50 2 00 1 50	12 10 10 10 11 10 10 10 12 10	11 10 10 10 10 10 10 10 9 9	$   \begin{array}{c}     10\frac{1}{2} \\     10 \\     10 \\     10 \\     10\frac{1}{2} \\     10 \\     10 \\     10 \\     10 \\     2\frac{1}{2} \\   \end{array} $	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	-		-	
21 22 23 24 25 26 27 28 29 30	11 10 13 30 8 23 20 21 42 16	2 50 2 00 2 50 3 00 2 50 2 25 1 50 2 00 2 50 2 50	1 25 - 1 00 1 50 2 00 1 75 1 00 1 50 1 00 1 00	11 12 10 10 10 10 10 10 10	10 12 10 10 10 10 10 10 10	10½ 12 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12		-	-	
31 32 33 34 35 36 37 38 39 40	32 22 18 15 8 20 20 39 12 30	2 50 2 00 2 00 2 25 2 50 1 75 2 25 2 50 2 00	1 00 1 50 1 25 1 75 1 75 1 25 1 00 1 25 1 00	10 10 12 11 12 10 10 10 10	10 10 12 10 12 10 10 10 9 10	$\begin{array}{c} 10 \\ 10 \\ 12 \\ 10 \\ 12 \\ 10 \\ 10 \\ 10 \\$	12 12 12 12 12 12 12 12 12 12 12	12 12 6 12 12 12 12 12 12 12 12	3		3	
41 42 43 44 45 46 47 48 49 50	61 5 18 8 25 7 20 9 11 8	2 50 3 00 2 00 2 50 3 50 3 00 3 00 2 50 3 50	2 00 1 50 2 00 1 50 1 50 1 50 2 00	10 12 10 10 12 12 12 12 12 11 10	10 12 10 10 12 12 12 12 12 11 9	10 12 10 10 12 12 12 12 12 11 9½	12 12 9 12 12 12 12 12 12 12	12 12 9 12 12 12 12 12 12 12		111111111	111111111	3
51 52 53 54 55 56 57 58 59 60	$   \begin{array}{c}     100 \\     75 \\     32 \\     200 \\     40 \\     55 \\     100 \\     10 \\     22 \\     20 \\   \end{array} $	2 00 2 00 3 00 2 50 2 75 2 00 2 00 2 00 2 25 2 25	1 50 1 00 1 50 1 50 1 75 1 25 50 1 75 2 00	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 9 10 10	10 10 10 10 10 10 91 92 9 10 10	10 12 12 7 7 10 12 12 12 12 12	10 12 12 7 7 4 4 12 12 12	2 -	- - - - 4 - -	6 2	2 - 5 5 2

### FOOD PREPARATIONS — Concluded.

Езтав-	age number employés.	AVERAGI WAGES		Hour	s of I	LABOR.	employed ch estab- ent.	Ti	ме Е М	MPLOT		N
No. 61 10	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months en in each lishment	Full	time.	$\frac{2}{3}$ time.	½ time.	Idle.	
No. 61 62 63 64 65 66 67 68 69 70	$ \begin{array}{c} 10 \\ 117 \\ 10 \\ 50 \\ 9 \\ 17 \\ 15 \\ 30 \\ 20 \end{array} $	\$2 00 2 50 2 25 2 50 2 00 2 25 2 00 1 66 1 75 2 00	\$1 25 1 00 1 00 1 75 1 25 1 00 1 00 75	12 10 12 10 10 10 10 12 10 10 10	12 10 10 10 10 10 9 12 10 10	12 10 11 10 10 10 91 12 10 10	12 10 12 12 12 12 12 12 12 12 12	12 10 12 12 12 12 12 12 12 12 12 12		3	- - - - - 3	2

#### FURNITURE.

No.	1 2 3 4 5 6 7 8 9	37 15 115 50 240 12 91 23 14 8	\$1 60 2 50 2 50 2 50 2 00 2 00 1 50 1 83 2 50 2 00 3 00	\$1 00 1 00 1 25 1 00 1 50 	10 10 10 10 10 10 10 10 10	9 91 10	12 12 12 11 12 12 12 12 12 12 12 12	12 12 12 11 12 12 12 12 12 12 12			1
	11 12 13 14 15 16 17 18 19 20	25 55 20 8 17 30 12 15 9	1 75 2 50 1 67 2 12 2 00 2 00 2 00 2 00 2 50 2 00	1 25 1 50 1 25 1 50 1 50 1 25 1 50 1 25 1 50 1 25	10 10 10 10 10 10 10 10 10 10	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12			
	21 22 23 24 25 26 27 28 29 30	15 75 10 32 13 10 20 25 50	2 50 2 50 2 00 2 50 1 62 2 25 2 50 2 00 2 00 2 25	1 50 2 00 1 75 1 00 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10 10 10 1	12 12 12 12 12 12 12 12 12 12 12	12 9 12 12 12 12 12 12 12 12 12 12	3		
	31 32 33 34 35 36 37 38 39 40	45 12 40 19 10 23 50 16 3 <del>0</del> 12	2 50 2 50 2 25 2 50 2 50 2 00 2 00 2 20 2 2	1 67 1 50 1 25 1 00 2 25 1 50 1 50 1 33 1 25 1 25	10 10 10 10 10 10 10 10	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12 12 5 12 12 12 12 12 12 12 12 12	12 12 5 12 12 12 12 12 12 12 12			7

# FURNITURE — Concluded.

Estab-	number oyés.	Average Wages		Hotr	s of L	ABOR.	nployed estab- t.	Tı	ме Ем Мо	PLOY		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage,	Months employed in each estab- lishment.	Full time.	37 time.	$\frac{2}{3}$ time.	time.	Idle
No. 41 42 43 44 45 46 47 48 49 50	10 15 18 31 15 27 18 12 25 10	\$2 50 3 00 2 00 2 50 2 50 2 50 2 00 2 50 2 00 2 50 2 00	\$2 25 2 00 1 50 1 50 1 25 1 00 - 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 9 9 8 10 8 10 10 10 9	$\begin{array}{c} 10 \\ 9\frac{1}{2} \\ 9\frac{1}{2} \\ 9 \\ 10 \\ 9 \\ 10 \\ 10 \\ 10 \\ 9\frac{1}{2} \end{array}$	11 12 12 11 12 9 12 12 12	11 	4 9		12	1 - 3
51 52 53 54 55 56 57 58 59 60	15 30 8 12 28 15 40 8 13 10	2 00 2 00 2 00 2 25 2 00 2 50 2 00 2 00	1 50 - - - - - 1 75 1 75	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 8 10 10 9	$\begin{bmatrix} 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 9 \\ 10 \\ 10$	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 10 12 12 12 12 12	2		-	-
61 62 63 64 65 66 67 68 69 70	100 10 20 16 60 12 30 16 16 16	2 50 1 50 2 25 2 00 1 50 2 00 2 00 2 50 2 00 1 75	1 37 - 1 00 - 1 00 1 00 - -	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 9 9 9 10	10 10 10 10 10 10 9 91 91 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 9 12 9 8 12. 12 12	3 - 4		3	-
71 72 73 74 75 76 77 78 79 80	50 50 46 75 20 10 11 35 43 58	2 50 2 25 2 50 2 50 2 50 1 80 2 00 2 00 2 00 2 62	1 50 1 00 2 00 1 67 1 50 1 25 1 00	10 10 10 10 10 10 10 10 10 10	9 10 10 9 10 10 10 10 10	$\begin{array}{c} 9\frac{1}{2} \\ 10 \\ 10 \\ 90 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10$	12 10 12 12 12 12 12 12 11 10 12	10 7 12 9 12 12 12 11 10 12	3	-	-	
81 82 83 84 85 86 87 88 89	8 15 16 50 30 12 10 69 100 25	2 00 2 25 2 25 2 00 2 00 2 00 2 00 2 00	1 50 1 50 1 00 1 00 1 00 1 25 1 50 1 00 1 50	10 10 10 9 10 10 10 10 10	10 10 9 9 10 8 10 10 10	10 10 9.1 9 10 10 10 10	12 12 12 12 12 12 11 12 12 12	12 12 12 12 12 12 12 6 12 12 12	- 3		-	1
91 92 93 94 95 96 97 98 99	90 84 30 10 7 17	2 00 3 00 2 00 2 25 2 20 1 75 3 00 2 00 2 50 2 50 2 25	$\frac{1}{2} \frac{00}{00}$	10 10 10	10 9 10 10 9 10 10 10	10 95 10 10 95 10 10 10 10	12 10 10 12 11 12 10 12 12 12	10 12 12	2	-		1

### LEATHER.

ESTAB-	number loyés.	Averag Wages		Hour	s of L	ABOR.	mployed r estab- rt.	Tı		MPLO		N
LISH- MENTS.	Average number of employés.	Skilled Mechanie.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	3 <sub>4</sub> time.	23 time.	1 <sub>2</sub> time.	Idle
No. 1 2 3 4 5 6 7 8 9	$125 \\ 26 \\ 85 \\ 39 \\ 25 \\ 40 \\ 100 \\ 120 \\ 20 \\ 16$	\$1 50 2 00 1 75 2 25 2 25 2 20 2 00 1 50 3 00 2 50	\$1 25 1 25 1 25 1 00 1 25 1 25 1 25 1 00 1 50 1 00	10 10 10 10 10 11 10 10 10	10 10 10 10 10 10 11 10 10 10	10 10 10 10 10 11 11 10 10 10	12 11 12 12 12 12 12 12 12	12 11 13 12 12 12 12 12 12 12			-	1 -
11 12 13 14 15 16 17 18 19 20	$\begin{array}{c} 12\\ 20\\ 185\\ 75\\ 110\\ 32\\ 20\\ 25\\ 40\\ 100\\ \end{array}$	2 50 1 75 1 60 2 25 2 00 1 50 2 25 1 75 1 75 2 00	1 25 1 25 1 33 1 50 1 25 1 25 1 25 1 00 1 25 1 16	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 11 12 12 12 12 11 12 12 12	12 11 12 12 12 12 11 12 11 12		-		1 - 1
21 22 23 24 25 26 27 28 29 30	55 13 163 12 20 16 42 31 120 25	2 50 1 75 2 25 1 75 1 50 2 50 2 00 1 50 2 50 2 00	1 50 1 25 1 25 1 10 1 00 1 50 1 25 1 25 1 33 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 9 10 10 10	10 10 10 10 10 10 91 10 10 10	12 12 12 12 12 12 12 11 12	12 12 12 12 12 12 12 12 11 12 12				- - - - 1 1
31 32 33 34 35 36 37 38 39 40	30 183 67 93 65 27 96 90 35 254	1 67 2 50 2 00 2 00 2 00 2 50 1 50 2 00 2 00 2 00 2 50 2 00 2 50	1 13 1 25 1 25 1 33 1 33 1 25 1 00 1 25 1 00 1 23	10 10 10 10 10 10 10 10 10 10 9	10 10 10 10 10 10 10 10 10 9	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
41 42 43 44 45 46 47 48 49 50	40 100 30 60 12 19 18 45 40 30	2 50 1 75 1 75 1 64 2 00 3 00 2 75 2 00 2 00	1 33 1 25 1 25 1 25 1 50 1 20 1 25 1 75 1 25 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	$   \begin{array}{c}     10 \\     10 \\     10 \\     10 \\     10 \\     10 \\     10 \\     91 \\     10 \\     10 \\     10 \\     10 \\     10 \\     10 \\   \end{array} $	12 12 12 12 12 12 12 12 12 12	$\begin{array}{c} 12 \\ 12 \\ 12 \\ 12 \\ 12 \\ 12 \\ 12 \\ 12 $				
51 52 53 54 55 56 57 58 59 60	17 22 15 113 40 50 30 40 33 103	2 50 1 50 2 00 2 50 2 50 1 67 2 00 2 00 2 50 2 50 2 50 2 50	1 50 1 00 1 00 1 62 1 25 1 00 1 50 1 67 1 75 1 33	9 12 10 10 10 10 10 10 10 10 10	9 12 10 9 10 10 10 10 10	$\begin{array}{c} 9 \\ 12 \\ 10 \\ 91 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10$	12 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12	3			

# LEATHER — Continued.

ESTAB-	number loyés.	AVERAGE WAGES		Hour	s of L	ABOR.	mployed estab- t.	Tı		MPLOT	,	N
MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	23 time,	time.	Idle.
No. 61 62 63 64 65 66 67 68 69 70	45 19 78 45 26 30 8 10 60 20	\$2 00 2 50 2 50 2 50 2 00 2 50 2 50 2 25 2 50 2 00 1 50	\$1 00 1 25 1 50 1 50 1 50 1 25 1 25 1 00 - 1 17	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 11 12 12 12 12 12 12			1	
71 72 73 74 75 76 77 78 79 80	120 12 40 20 59 64 52 40 40 45	2 50 2 67 2 00 2 50 2 50 2 00 1 50 3 00 2 00 2 00	1 33 1 60 1 50 1 50 1 50 1 17 1 25 1 33 1 50 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 5 12 12	12 12 12 12 12 12 12 12 12 12 12 12			-	7 - 2
81 82 83 84 85 86 87 88 89	18 15 40 35 20 30 7 25 35 50	2 50 1 75 2 00 2 50 2 00 2 00 2 00 2 00 2 00 2 0	1 50 1 50 2 00 1 50 1 00 1 00 - 1 50 1 66	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 0 0	12 12 12 12 12 11 12 11 12 12 12	12 7 12 12 12 12 6 12 12 12 12	3	-	5 - - 2 - -	- - - 1 - -
91 92 93 94 95 96 97 98 99	20 18 42 80 21 35 20 13 30 20	2 00 1 75 1 75 2 50 2 00 2 00 2 00 2 16 2 00 2 00 2 00	1 50 1 50 1 50 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 13 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				
101 102 103 104 105 106 107 108 109 110	35 12 35 18 13 60 30 10 16	2 00 1 50 2 25 2 50 1 75 2 00 1 50 2 50 1 50 2 50	1 50 1 50 1 50 1 50 1 50 1 25 1 33 - 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
111 112 113 114 115 116 117 118 119 120	25 54 14 31 12 18 40 20 14 20	2 50 2 50 1 50 2 00 1 75 2 50 2 50 1 50 2 00 3 00	1 50 1 50 1 50 1 50 1 75 1 00 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12			3	

LEATHER — Concluded.

ESTAB- LISH- MENTS.	Average number of employés.	AVERAGES WAGES		Hour	s of I	ABOR.	mployed h estab- nt.	Ti	ме Е	MPLO:		N
	Average numb of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time.	<sup>2</sup> <sub>3</sub> time.	time.	Idle.
No. 121 122 123 124 125 126 127 128 129 130	55 30 15 17 29 23 12 118 30 21	\$1 33 2 75 1 33 2 00 2 00 2 00 2 00 1 66 2 00 1 66 3 00	\$1 00 1 00 - 1 50 1 25 1 50 1 50 1 25 1 17 1 50	10 10 10 10 10 10 10 10 10	10 8 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 10 12 12 12 12 12 11 12 12 12	1		2	
131 132 133 134 135 136 137 138 139 140	17 18 10 15 50 40 13 23 75 24	2 00 1 75 2 00 1 67 2 50 2 00 2 00 1 50 1 65 2 50	1 50 1 50 1 50 1 33 1 33 1 33 1 33 1 33 1 33 1 33	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				- - - - 4 1
141 142 143 144 145 146 147 148 149	35 7 15 18 12 20 30 23 30 70	2 00 5 00 2 00 3 50 2 00 2 00 3 00 2 00 2 00 2 00	1 50 1 50 1 25 1 00 1 00 2 00 1 67 1 50 1 25	10 10 10 10 10 10 10 12 10 10 10	10 10 10 10 10 10 10 12 10 10	10 10 10 10 10 10 10 12 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	
151 152 153 154 155 156 157 158 159 160	18 200 22 50 22 10 25 20 13 18	2 50 2 50 1 75 2 50 2 00 2 50 2 00 3 00 2 62 2 00	1 25 1 50 1 00 1 50 1 33 1 75 1 50 - 1 00 1 50	10 10 9 10 9 10 10 10 10	10 10 9 10 9 10 10 10 10	10 10 9 10 9 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12				- - - - - - - - - -

### MACHINES AND MACHINERY.

### MACHINES AND MACHINERY — Continued.

Estab-	age number employés.	AVERAG WAGES		Hote	s of I	ABOR.	mployed h estab- nt.	Tı		MPLO:	FED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanie.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage	Months employed in each estab- lishment.	Full time.	34 time.	∮3 time.	½ time.	Idle.
No. 11 12 13 14 15 16 17 18 19 20	1,145 90 35 26 16 17 12 16 22 130	\$1 60 2 00 1 75 2 25 2 00 2 50 2 50 2 25 2 00 2 20 2 2	\$1 13 1 15 1 10 1 25 1 25 1 00 1 50 1 75 1 25 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
21 22 23 24 25 26 27 28 29 30	19 19 47 10 70 20 12 31 19	1 50 2 00 2 50 3 00 1 80 3 00 3 00 2 25 2 50 2 25	1 25 1 50 2 00 2 00 1 35 2 00 2 25 1 25 1 26 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
31 32 33 34 35 36 37 38 39 40	43 12 12 12 252 46 12 14 30 18	1 75 3 00 1 75 1 75 2 25 2 50 2 00 3 00 2 25 2 50	1 00 2 50 1 50 1 50 1 50 1 50 1 30 1 25 1 50 1 25 1 35	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12	2	1		
41 42 43 44 45 46 47 48 49 50	12 18 518 8 8 10 8 52 39 18	2 25 2 25 2 00 2 75 2 00 2 25 2 00 2 30 2 25 2 15	1 00 1 25 1 65 1 50 1 25 1 75 1 25 1 00 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12				
51 52 53 54 55 56 57 58 59 60	27 90 22 125 35 18 327 550 20 127	1 75 1 70 2 00 2 25 2 00 2 50 2 25 2 00 2 00 2 25 2 00 2 25	1 25 90 1 00 1 00 1 00 1 00 1 20 1 10 1 25 1 35	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 8 12 12 12 12 12 12 12 12	12 8 12 12 12 12 12 12 12 12 12		-		4 5 - 5
61 62 63 64 65 66 67 68 69 70	24 35 40 48 15 300 70 50 15 9	2 00 2 50 3 00 2 30 2 25 2 50 2 00 2 00 2 00	1 00 1 25 50 1 10 1 25 1 00 1 25 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 5 12 12 12 12 12 12 12	12 12 12 5 12 12 12 12 12 12 12		-	-	7

# MACHINES AND MACHINERY — Continued.

	-	ACIIINE	is AND			N 1510 I		Juli				_
Estab-	Average number of employes.	Average Wages		Hour	s of L	ABOR.	mployed h estab- nt.	Tı	ме Ех Ме	IPLOY		N
LISH- MENTS	Average numl of employés.	Skilled Mechanic	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage	Months employed in each estab- lishment.	Full time.	3í time.	% time	$^{1_{2}^{\prime}}$ time.	Idle.
No. 71 72 73 74 75 76 77 78 79 80	20 34 50 24 75 32 10 38 250 70	\$2 50 2 50 2 40 2 50 2 50 2 50 2 30 2 50 2 46 2 45	\$1 50 1 50 1 40 1 75 1 50 1 40 1 25 1 00 1 50 1 25	10 10 10 10 10 10 10 10 10	10 10 10 8 10 10 10 10 10	10 10 10 9 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 6 12 12 12 12 12 12 12	6	-	-	
81 82 83 84 85 86 87 88 89	25 27 50 75 53 155 32 12 8 350	2 50 2 25 2 50 2 50 2 50 2 37 2 75 2 25 2 50 2 75 2 75	1 00 1 25 1 25 1 83 1 50 1 67 2 00 - 2 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-	-	-	
91 92 93 94 95 26 97 98 99	10 8 100 20 20 9 65 5 100 12	2 50 2 75 2 50 2 50 3 00 2 50 3 00 2 25 2 75 2 25	1 50 2 00 1 50 1 50 1 50 1 50 2 00 - 1 50 2 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12 12 1		-		-
101 102 103 104 105 106 107 108 109 110	85 26 15 15 10 15 9 35 45 75	2 25 2 25 2 50 2 50 2 50 2 50 2 50 2 50	1 50 1 50 - 1 50 - - - 1 50 1 50 2 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 9 9	$\begin{array}{c} 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 9\frac{1}{2} \\ 10 \\ \end{array}$	9 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12 12 12 12				3
111 112 113 114 115 116 117 118 119	16 10 18 10 12 15 16 8 30 118	5 00 2 75 2 50 2 50 2 50 2 25 2 20 2 48 2 25 2 50	2 00 - - 1 25 1 25 - 1 50 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10	12 12 12 12 12 12 12 12 10 12 12	12 12 12 12 12 12 12 12 10 12 12				
121 122 123 124 125 126 127 128 129 130	12 30 18 12 8 10 300 125 155 18	2 25 3 50 2 25 2 50 2 25 2 25 2 50 2 50 2 50 2	1 67 - 1 50 1 50 2 00 1 53 1 50	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-			

### MACHINES AND MACHINERY — Concluded.

ESTAB- LISH- MENTS.	rage number employés.	AVERAG WAGES		Hour	s of l	Labor.	Months employed in each estab- lishment.	Tı		MPLO ONTH	YED,	IN
MENTS.	Average of empl	Skilled Mechanic.	Ordinary Laborer.	May to Nov	Nov. to May.	Year- ly av- erage.	Months emp in each e lishment.	Full time.	34 time	% time.	⅓ time.	Idle.
No. 131	45	\$2 10	\$1 35	10	10	10	12	12	-	-	_	_
132	265	1 90	1 00	10	10	10	12	12	-	-	-	-
133	60	2 00	1 50	10	10	10	12	12	-	-	-	-
134	21	3 00	2 00	10,	10	10	12	12	-	-	-	
135	51	3 00	1 50	10	10	10	12	12	-	-		-
136	150	2 25	1 25	10	10	10	12	12	-	-	- 1	-
137	760	2 00	1 10	10	10	10	12	12	-	-	-	-
138	75	2 40	1 30	11	11	11	12	12	-	-	-	-
139	170	2 50	1 50	10	10	10	12	12	-	_	-	-
140	40	2 50	1 75	11	11	11	12	12	-	-	-	-
141	200	2 50	1 25	10	10	10	12	12	_	_	_	_
142	$-200 \pm$	2 50	1 50	10	10	10	12	12	_	_	_	_
143	50	2.50	1 25	10	10	10	12	12		_	_ :	_
144	$-120 \pm$	2 25	1 40	10	10	10	12	12	-	_	- 1	_
145	561	2 37	1 25	10	10	10	12	12	_		- 1	_
146	56	2 30	1 50	10	10	10	12	12	-	_	_	-
147	44	1 90	1 25	10	10	10	12	12	-	_	- 1	_
148	44	3 00	1 75	10	10	10	12	12	_	_	-	-
149	325	2 35	1 25	10	10	10	12	12	- 1	- 1	- 1	
150	12	2 50	1 75	10	10	10	12	12	-		-	_

### METALS AND METALLIC GOODS.

No. 1 2 3 4 5 6 7 8 9	25 20 100 40 12 30 196 145 160 10	\$2 00 2 00 2 25 2 25 2 50 2 00 2 50 2 00 2 50 2 25 2 25	\$1 50 1 25 1 25 1 50 1 75 1 00 1 00 1 25 2 00	10 10 10 10 10 10 10 10 10 9 5-6 10	10 10 10 8 10 10 10 10 9 5-6 10	10 10 10 9 10 10 10 10 10 9 5-6	12 12 12 12 12 12 12 12 12 12 11 12	12 12 12 12 12 12 12 12 12 12 11	9		1111111	
11 12 13 14 15 16 17 18 19 20	11 60 16 20 18 8 20 10 70 60	2 75 2 50 2 00 2 50 2 50 2 75 2 00 2 50 2 50 1 97	1 50 60 1 00 1 50 1 00 1 75 1 25 1 50 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 7 10 10 10 10 10 10 10 10	$\begin{array}{c} 10 \\ 8\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 1$	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 11	- - - - - 1	-		
21 22 23 24 25 26 27 28 29 30	7 50 7 16 20 200 16 18 70 20	2 50 2 25 3 00 3 00 3 00 1 50 2 50 2 00 1 75 2 25	1 40 - 1 25 1 00 1 25 1 00 - 1 40	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 91 10 10	12 12 12 12 12 12 12 12 12 12 12 12 12	12 12 8 12 12 12 12 12 10 12 8	- - - - - - - - - - - 4		4	

# METALS AND METALLIC GOODS — Continued. •

ESTAB- LISH- MENTS.	number Ioy és.	AVERAGI WAGES		Hori	RS OF 1	LABOR,	mployed 1 estab- it.	Tı	ме Е М	MPLO'		
	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	³í time.	time.	time.	ldie.
No. 31 32 33 34 35 36 37 38 39 40	72 75 20 18 10 350 25 25 11 40	\$2 25 2 75 6 00 2 25 2 26 1 75 2 25 3 00 2 00 2 00	\$1 25 1 25 2 50 1 33 1 25 1 25 1 25 1 25 1 50 1 40	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 6 12 12 12 12 12 12 12 12 6	8 6 12 12 12 12 12 12 12 12 7 6	4 5	-		6 6
41 42 43 44 45 46 47 48 49 50	30 10 25 15 25 28 13 10 28 21	3 00 2 50 2 50 4 00 2 25 2 00 2 00 2 25 2 00 4 00	1 00 2 00 1 50 1 50 1 25 1 25 1 50 1 25 1 25 2 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 9 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	9 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12 12				3
51 52 53 54 55 56 57 58 59 60	10 50 25 11 36 30 30 76 134 35	4 00 2 00 1 75 2 20 2 75 2 00 3 50 3 00 2 50 3 00	1 50 1 00 1 00 1 60 1 50 1 66 1 00 1 25 1 00 1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 9 9 10 10 10	10 10 10 10 91 91 10 10 10 10	12 12 12 12 12 12 12 12 12 12	10 12 12 10 12 12 10 12 10 12 12 10	2 - 2 - 2 - 2	-		
61 62 63 64 65 66 67 68 69 70	55 75 80 35 70 42 25 51 35 40	2 75 2 50 3 09 3 00 2 50 3 00 2 50 2 50 2 50 3 00 2 50 2 50	1 00 1 00 1 00 2 00 1 00 2 00 1 50 1 00 1 00 1 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 11 12 12 11 12 12 12 12	10 10 11 10 10 10 11 12 11 12 10	2 2 2 2 2 2 1 1 2 2 2 2 2 2 2 2 2 2 2 2	-		1 1
71 72 73 74 75 76 77 78 79 80	25 35 20 26 108 120 65 26 12 94	2 50 2 50 3 00 3 00 2 50 2 75 4 00 2 80 3 00 2 85	2 00 1 00 1 25 1 50 1 50 1 50 1 00 1 50 1 00 1 45	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	11 11 11 12 11 12 10 11 10	11 11 6 12 11 9 10 11 8 10	- - - 3 - - 2 1	2	1	1 1 1 - 1 2 1 2 1
81 82 83 84 85 86 87 88 89 90	110 42 48 65 15 45 45 65 39 10	2 50 2 50 3 00 2 50 2 50 3 00 2 50 2 50 2 25 2 50 2 50 2 50	1 50 1 50 2 00 1 00 1 50 1 00 1 00 1 00 1 00 1 75	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 11 12 11 12 11 12 11	11 12 12 11 7 9 11 11 12 12	1 - 2 1	5		1 1 1

# 214 STATISTICS OF LABOR.

### METALS AND METALLIC GOODS -- Continued.

ESTAB- LISH- MENTS.	number loyés.	AVERAG WAGES		Hour	s of 1	JABOR.	mployed 1 estab- it.	T		MPLO IONTH	YED,	IN
	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment,	Fuil time.	3, time.	<sup>2</sup> ⁄ <sub>3</sub> time	time.	Idle
No. 91 92 93 94 95 95 97 98 99 100	14 75 63 31 80 30 19 26 75 23	\$2 50 3 00 2 50 2 50 2 50 2 50 3 00 3 00 2 75 3 00	\$1 00 1 00 1 25 1 50 1 50 1 50 2 00 1 50 1 75 1 00	10 10 10 10 10 10 10 10 10 10	10 11 10 10 10 10 10 10 10	10 10½ 10 10 10 10 10 10 10 10	12 11 12 11 12 11 12 11 12 11 12	12 11 12 11 12 10 10 10 11 12	1 2		- - - - 1	1 - 1 - 1 1
101 102 103 104 105 106 107 108 109 110	50 55 125 549 20 40 11 63 50 77	2 50 2 50 3 00 2 00 2 00 2 25 2 50 2 60 1 80	1 50 1 00 1 50 1 15 1 00 1 15 1 50 1 25 1 25	10 10 8 8 8 10 10 10 10 10 10	10 10 8 8 10 10 10 9 10 9	10 10 8 8 8 10 10 10 9 10 9 10	12 12 12 11 12 12 12 12 12 12 12	12 12 12 11 12 12 12 12 9 7		3	- - - - 1	1 2
111 112 113 114 115 116 117 118 119 120	100 14 20 100 23 180 35 300 710 163	2 80 2 50 2 50 2 00 2 50 2 25 4 00 1 75 2 50 2 25	1 25 1 25 1 25 1 25 1 00 1 00 1 20 1 75 1 10 1 25 1 00	10 10 10 10 10 10 10 10 10 10 10	10 8 9 10 10 10 10 10 10	10 9 91 10 10 10 91 10 10 11	12 12 12 12 12 10 10 10 12 12	$ \begin{array}{c} 12 \\ 6 \\ 6 \\ 12 \\ 12 \\ 10 \\ 2 \\ 6 \\ 10 \\ 12 \\ 12 \end{array} $	6 6		-	- - - 1½ 2 2
121 122 123 124 125 126 127 128 129 130	88 33 314 58 40 115 300 25 19 60	3 00 3 00 3 25 2 25 1 90 3 00 2 25 2 25 3 75 3 00	1 00 75 1 00 1 00 75 1 50 1 00 I 25 I 50 I 33	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 11 5 - 12 12 12 12 12 12 12	- - 12 - - - - -	7	- 1 - - - - 1	
131 132 133 134 135 136 137 138 139 140	50 8 50 20 60 20 18 10 100 14	2 25 2 25 2 50 1 75 2 25 2 25 2 25 1 75 2 25 2 25 2 25	1 62 1 50 1 75 1 25 1 50 1 68 1 50 	10 10 10 10 10 10 10 10 10	10 8 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12		-	-	
141 142 143 144 145 146 147 148 149 150	70 125 22 15 60 21 86 605 105 410	2 50 2 50 3 50 2 25 3 25 1 50 2 00 3 02 4 50 3 50	1 00 1 50 1 50 1 50 1 50 1 20 1 38 1 75 1 50	10 10 10 10 10 10 10 9 1-6 9 1-6 8 <sup>2</sup> <sub>3</sub>	$\begin{array}{c} 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 9 \\ 1-6 \\ 9 \\ 1-6 \\ 8^2_3 \end{array}$	$\begin{array}{c} 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 9 \\ 1 - 6 \\ 9 \\ 1 - 6 \\ 8_3^2 \end{array}$	12 12 12 12 12 12 12 11 11 11 11 11 11	$\begin{array}{c} 12 \\ 12 \\ 12 \\ 12 \\ 12 \\ 12 \\ 11 \\ 11 $	-	-	-	

# TIME AND WAGES.

# METALS AND METALLIC GOODS — Continued.

Estab-	number øyés.	Average Wages		Horr	s of L	ABOR.	mployed n estab- at.	Tı		MPLOY		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time	23 time.	time.	Idle
No. 151 152 153 154 155 156 157 158 159 160	45 60 17 30 20 29 25 13 14	\$2 00 2 25 2 25 2 25 2 00 2 50 3 00 2 00 2 50 2 25 2 20	\$1 37 1 50 1 75 1 50 1 00 - - 1 50 1 50 1 67	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	
161 162 163 164 165 166 167 168 169 170	10 40 18 11 32 15 40 180 39 28	2 33 2 50 2 50 2 50 2 50 2 50 1 95 2 50 3 00 2 25 2 50	2 00 1 50 - 1 75 1 50 - 1 25 1 25 1 33 1 50	10 10 10 11 10 10 10 10 10	10 10 10 11 10 10 10 10 9 9	$\begin{bmatrix} 10 \\ 10 \\ 10 \\ 11 \\ 10 \\ 10 \\ 10 \\ 9\frac{1}{2} \\ 9\frac{1}{2} \\ \end{bmatrix}$	12 12 9 12 12 12 12 12 10 12	12 12 9 10 12 12 12 12 10 12	2 2		-	3
171 172 173 174 175 176 177 178 179 180	94 22 100 65 20 28 14 11 12	2 75 3 50 2 50 2 50 2 25 2 50 2 50 2 50 2 50 2	1 50 1 50 1 25 1 00 1 33 1 50 1 50 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 11 11 10 10	10 10 10 10 10 10 10 10 10 10 10 10	10 12 12 12 12 12 12 12 12 12 12 12	10 12 12 12 12 12 12 12 12 12 12 12 12				2
181 182 183 184 185 181 187 188 189	12 53 12 13 10 44 90 40 8 20	6 00 2 40 3 00 2 25 2 75 2 00 2 75 2 25 2 00 2 00	1 39 1 25 1 75 1 50 1 50 1 00	8 10 10 10 10 10 10 10 10 10	8 10 10 10 10 10 10 10 10 10 10	8 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
191 192 193 194 195 196 197 198 199 200	9 13 8 15 11 32 36 34 39	3 00 3 00 2 00 3 00 2 00 2 00 2 00 2 50 1 87 2 12	2 00 - 1 25 1 50 1 00 1 50 - 1 50	10 9 10 10 10 10 10 10 10 10 8	10 9 10 9 10 10 10 10 10 8	10 9 10 91 10 10 10 10 10 10 8	12 12 12 12 12 12 12 12 12 12 12 12	9 12 12 12 12 12 12 12 12 12 12 12	-		3	-
201 202 203 204 205 206 207 208 209 210	90 11 8 24 50 35 10 7 38	2 50 3 00 2 50 2 00 2 50 2 50 2 50 2 50 2 50 2	1 00 2 00 2 00 1 00 1 25 1 00 1 67 1 50 1 50	10 10 10 10 10 10 10 10 10 10	10	10 10 10 10 10 10 10	11 12 12 12 12 12 11 12 12 12	12	-	-	-	1

# METALS AND METALLIC GOODS — Concluded.

ESTAB- LISH- MENTS.	number loyés.	AVERAG WAGES		Hour	s of I	ABOR.	mployed n estab- nt.	Ti	име Е	MPLO ONTH		IN
	Average numl of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	¾ time.	2/3 time.	½ time.	Idle
No. 211 212 213 214 215 216 217 218 219 220	12 20 16 18 50 40 20 64 8	\$3 50 1 67 1 25 1 00 2 00 3 00 2 00 2 25 2 50 3 00	\$1 50 1 00 1 12 67 1 00 2 50 1 00 1 25 1 25 2 00	10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 11	$\begin{array}{c} 9\frac{1}{2} \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 10 \\ 1$	12 12 12 12 12 12 12 12 12 12 12 12	12 12 8 12 12 12 12 12 12 12 12 12	3	1		3 -
221 222 223 224 225 226 227 228 229 230	23 10 40 40 35 15 15 60 14	3 50 2 50 2 50 2 25 2 50 2 50 2 50 2 50 3 00 2 50 2 50 2 50	2 00 1 50 1 75 1 50 1 50 1 75 1 00 1 50 2 00 1 50	10 10 10 9 9 10 10 10 10 8	10 10 8 9 10 10 10 10 10 8	10 10 9 9 91 10 10 10 10 8	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12	-			
231 232 233 234 235 236 237 238 239 240	18 24 80 11 204 28 10 20 25 30	3 00 3 00 3 00 2 25 2 75 2 25 2 50 4 00 3 00 2 25	1 00 1 50 75 1 50 1 00 1 00 1 00 2 00 1 00 1 50	10 9 10 10 10 10 8 9 10 10	10 9 10 10 10 10 10 10 10 10 10	10 9 10 10 10 10 10 9 9 10	12 12 12 12 11 12 12 12 12	8 12 12 12 11 11 12 4 12 12	4 4	- - - - - 12	- - - - 4	- - 1 - - - -
241 242 243 244 245 246 247 248 249 250	185 46 12 115 135 60 75 2,300 90	2 00 2 50 3 50 1 75 2 00 1 80 2 00 2 50 2 50 2 75	1 25 1 25 1 50 1 50 75 1 30 1 25 1 35 1 40 2 00	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12	-	-	-	- - - - - - -
251 252 253 254 255 256 257 258 259 260	$\begin{array}{c} 45 \\ 38 \\ 130 \\ 22 \\ 15 \\ 16 \\ 224 \\ 25 \\ 33 \\ 400 \\ \end{array}$	2 75 2 83 2 25 2 00 2 25 2 75 2 50 2 50 2 50 2 50 2 00	1 50 1 42 - 1 50 - 2 00 1 37 1 50 1 00 1 25	10 10 10 10 10 9 10 8 10 10	9 10 10 10 9 10 8 10 10	9½ 10 10 10 10 9 10 8 10 10 10	12 4 12 12 12 12 12 12 12 12 12 12 12 12 12	12 4 12 12 12 12 12 12 5 4 10 12	-	-		- - - 7 8 2
261 262 263 264 265 266 267 268 269 270	100 70 65 90 215 95 200 125 150 80	2 50 2 00 3 00 2 42 5 00 6 00 2 25 2 25 2 25 1 60	1 00 1 10 1 50 1 28 1 00 2 00 1 10 1 10 1 00 1 25	10 9 5-6 10 10 10 10 11 11 10 10	9 5-6 10 10 10 10 11 10 10 10 10 10 10 10 10	9½ 9 5-6 10 10 10 10 11 10 11 10 10	12 9 12 12 12 12 11 11 11 12	12 9 12 12 7 12 11 11 11 12 12	-		5	3 1 1 1

# MUSICAL INSTRUMENTS.

ESTAB-	nnmber doyés.	AVERAGE WAGES		Ност	s of I	LABOR.	mpdoyed h estab- it.	TI	ме Е	MPLO)		N
MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	to	Year- ly av- erage,	Months employed in each estab-lishment,	Full time.	time.	2 <sub>3</sub> ' time.	ine.	Idle
No. 1 2 3 4 5 6 7 8 9	242 26 340 115 14 30 8 12 20 80	\$2 45 2 50 2 70 2 70 2 50 3 00 2 50 3 00 2 30 3 50	\$1 44 1 00 1 25 1 50 1 50 - 1 00 - 1 50	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 10 12 12 12	12 12 12 12 12 12 12 10 12 12 12 9		-		2
11 12 13 14 15 16 17 18 19 20	$\begin{array}{c} 150 \\ 12 \\ 35 \\ 214 \\ 15 \\ 28 \\ 150 \\ 30 \\ 50 \\ 460 \\ \end{array}$	3 00 2 75 2 50 2 50 2 50 3 50 3 00 3 00 3 00 3 50	1 75 1 25 1 50 1 75 1 50 1 50 2 00 2 00 1 80	10 10 10 10 10 10 10 10 10 10	10 10 9 9 10 10 10 10 10	10 10 91 91 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 6 10 12 12 12 12 12 12 12	2	3	3 2	
21 22 23 24 25 26 27 28 29 30	75 16 20 13 15 18 15 60 32 55	3 00 2 25 2 50 2 50 2 50 3 00 2 00 2 00 2 50 3 00	2 00 1 50 1 50 1 75 1 75 1 75 1 25 2 50	9 10 10 10 10 10 10 10 10 8	9 8 10 10 10 10 10 10 10 9	9 8½ 10 10 10 10 10 10 10 10 10 8½	12 12 12 12 12 12 12 12 12 12 12	12 10 12 12 12 12 12 12 12 12 12		- 2 - - - - - - -	-	
31 32 33 34 35 36 37 38 39 40	20 20 17 22 135 85 90 28 17 37	4 00 3 00 2 00 3 00 3 00 1 50 2 50 2 20 2 50 1 50	2 50 - 1 50 2 00 1 25 1 37 1 25 - 1 50 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				

### PAPER.

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No. 1	42	82 00	\$1 30	10	10	10	12	12		_	_	-
2	16	~ _	1.50	10	10	10	11	11	-	_	_	1
3	17	1 25	1 10	10	10	10	11	11	-	_	_	1
4	10	2 18	1 - 25	10	10	10	12	12	-	-	-	_
5	10	2 00	1 50	10	10	10	12	_	9		3	_
6	135	2 50	1 25	10	10	10	12	12	-	_	-	-
7	20	2 00	1 50	10	10	10	11	9 .	2		_	1
8	38	2 00	1 25	11	11	- 11	12 :	12	- '	_	-	-
9 .	250	2 00	1 25	10	10	10	12	12	~	_	_	_
10	50	1 90	87	12	12	12	11	9	-	_	2	1
							1		1			

PAPER — Concluded.

ESTAB-	age number employés.	AVERAG WAGES		Hour	s of I	ABOR,	nployed estab-	T	IME E	MPLO'		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab-lishment.	Full time.	time.	time.	time.	Idle
No. 11 12 13 14 15 16 17 18 19 20	30 19 40 73 86 117 100 39 29 25	\$1 25 2 00 1 33 1 75 2 25 2 00 1 75 2 50	\$1 00 1 25 1 50 1 25 1 25 1 25 1 25 1 25 1 42 1 25 1 25	9 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	9 10 10 10 10 10 10 10 10 10	12 11 12 12 12 12 12 12 12 12 12	12 11 12 10 12 12 12 12 12 10 5			2 - 2 1	- - - - - - -
21 22 23 24 25 26 27 28 29 30	22 15 38 135 250 39 16 24 285 96	1 50 1 50 1 25 1 75 1 10 1 50 1 25 2 00 2 00	1 00 1 25 1 25 1 25 1 33 1 10 1 25 1 00 1 13 1 25	10 11 10 10 10 12 10 12 10 10 12	10 11 10 10 10 12 10 11 10 10	$   \begin{array}{c}     10 \\     11 \\     10 \\     10 \\     10 \\     12 \\     10 \\     11\frac{1}{2} \\     10 \\     10\frac{1}{4}   \end{array} $	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12			- - - - - - 1	
31 32 33 34 35 36 37 38 39 40	90 20 22 76 28 130 290 229 120 175	1 75 2 08 1 65 	1 25 1 25 1 25 1 50 1 00 1 10 1 25 1 25 1 21 1 35	12 12 12 10 10 10 10 10 10	12 12 12 10 10 10 10 10 10	10 10 12 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 11	12 12 12 12 12 12 12 12 12 11				
41 42 43 44 45 46 47 48 49 50	155 121 151 58 20 50 234 114 10 473	1 50 2 00 2 00 1 35 2 00 1 50 1 50 1 45 2 00	1 12 1 10 1 25 1 10 1 37 1 25 1 12 1 10 1 25 1 35	10 10 10 10 10 10 19 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	11 12 12 12 13 14 11 12 12 12 12	11 12 12 12 7 11 12 12 12 12			-	1
51 52 53 54 55 56 57 58 59 60	75 100 153 200 30 25 350 48 40 88	1 51 1 50 1 75 3 00 3 00 4 00 2 50 2 75 2 00 1 75	1 10 1 00 1 00 1 25 1 25 1 50 1 25 1 10 1 00 1 25	10 10 10 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10	10 9½ 10 10 10 10 10 10 10 10 10	12 11 12 12 12 12 12 12 12 12 12	12 11 12 12 12 12 12 12 12 12 11		-		1
61 62 63 64 65 66 67 68 69 70	12 82 77 174 60 35 80 15 38 40	2 00 2 25 1 75 3 50 2 15 3 50 2 50 2 50 1 00	1 25 1 00 1 50 1 00 1 67 1 50 1 00 1 25 1 50 60	10 10 10 10 10 9 10 10 10 10 10	10 10 10 10 9 10 9 10 9	10 10 10 10 10 9 10 9 10 9 10 9	12 12 7 10 12 12 12 12 12 12 12	12 12 7 10 12 12 12 12 12 12			-	5 2

# PRINTING AND PUBLISHING.

Estab-	number 13 és.	AVERAGE WAGES		Horr	s of I	ABOR.	mployed estab- it.	Tı		MPLO'	FED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May,	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	¾ time.	²₃́ time.	1/2 time	Idle.
No. 1 2 3 4 5 6 7 8 9 10	524 57 125 285 37 48 27 17 24 23	\$3 33 3 00 2 50 2 50 2 00 2 00 2 00 2 00 2 50 2 5	\$1 50 1 00 1 25 1 00 1 25 75 1 00 1 50 1 00 1 25	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 6	12 12 12 12 12 12 12 12 12 12 12 16	-			
11 12 13 14 15 16 17 18 19 20	12 11 10 10 17 20 21 18 27 32	1 50 2 00 1 75 2 50 2 00 2 00 2 00 2 00 2 50 3 00	1 00 1 50 1 00 2 00 1 25 1 50 1 50 1 25	10 9 10 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10 10	10 9 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
21 22 23 24 25 26 27 28 29 30	27 18 16 60 152 31 18 16 20 25	2 50 2 00 1 50 3 50 2 30 2 75 3 00 2 25 2 50 4 00	60 1 00 1 25 - 1 00 1 25 1 00 1 00 75 2 50	10 10 10 9 10 10 10 10 10 8	10 10 10 9 10 10 10 10 10 8	10 10 10 9 10 10 10 10 10 10 8	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		-	-	-
31 32 33 34 35 36 37 38 39 40	11 38 18 60 110 100 13 38 15 25	2 50 2 50 2 50 2 50 2 50 2 50 1 50 3 00 2 00 3 00 2 50	1 50 1 00 1 50 1 00 1 00 75 1 50 50 1 50	10 10 9 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	10 10 9 10 10 10 10 10 10	12 6 12 6 12 12 12 12 12 12 12	12 6 12 6 5 12 12 12 12 12 12	7	-		6
41 42 43 44 45 46 47 48 49	20 35 27 26 14 10 25 136 270 90	2 50 2 84 2 25 2 83 2 50 3 00 2 50 3 33 2 75 4 00	1 50 - 1 50 2 00 1 00 1 50 1 00 2 00	9 9 10 10 9 9 10 10 10	9 10 10 9 9 9 10 10	9 9 10 10 9 9 9 9 10 10 10	12 12 12 12 10 12 12 12 12 12	12 12 12 12 12 10 12 12 12 12 12		-		2 -
51 52 53 54 55 56 57 58 59 60	60 5 14 11 20 30 30 8 100 50	3 00 4 00 2 75 2 50 2 00 3 00 2 50 2 00 3 00 3 00 3 00	1 00 3 00 1 50 1 50 75 1 50 1 00	10 8 10 10 10 10 10 10 10 10	10 8 10 10 10 10 9 9 10	10 8 10 10 10 10 10 91 9	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 10				-

### PRINTING AND PUBLISHING — Concluded.

			-			-						
ESTAB-	age number employés.	AVERAGE WAGES		Hour	s of L	ABOR.	mployed n estab- nt.	Tı	ме Е	MPLO ONTH		N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time,	2/3 time	time.	ldle.
No. 61 62 63 64 65 66 67 68 69 70	80 75 15 35 20 24 35 18 63 57	\$3 00 2 00 2 25 2 50 2 30 2 50 2 50 3 50 2 50 2 00	\$1 25 1 75 1 75 1 00 1 00 1 50 2 00 1 00	10 10 10 9 10 9 10 9 10	10 10 10 9 10 9 10 8 10	10 10 10 9 10 9 10 8½ 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 9 12 12 12 12 12 12 12 12			3	
71 72 73 74 75 76 77 78 79	12 19 18 14 14 12 75 17 12	2 50 2 50 3 50 3 00 2 67 2 00 2 50 2 50 2 75	1 33 1 00 2 00 1 00 1 00 1 50 1 50 1 75 1 00 1 50	9 10 10 10 10 10 10 10 9 9	9 9 10 10 10 10 10 10 10 10	9 913 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12	-	-		
81 82 83 84 85 86 87 88 89	130 36 100 20 20 10 17 33 300 14	2 50 3 00 2 25 1 75 2 50 2 50 2 50 3 00 3 00 2 50	1 00 1 50 1 50 1 50 1 50 1 50 1 25 1 66 2 00 1 50	10 9 10 10 10 9 10 9 10 9	9 9 10 10 10 9 10 9 10	9½ 9 10 10 10 10 9 10 9 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 8 12 12	- - - - 1	- - - - 1	2	
91 92 93 94 95 96 97 98 99	$\begin{array}{c} 60 \\ 450 \\ 15 \\ 10 \\ 6 \\ 30 \\ 30 \\ 60 \\ 22 \\ 100 \\ \end{array}$	3 00 3 00 3 00 2 00 3 00 2 50 2 50 3 25 2 00 2 85	1 00 1 00 1 00 2 00 1 00 1 25 1 75 2 50	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12	-	-		-

### RUBBER AND ELASTIC GOODS.

No.	1 2 3 4 5 6	200 16 48 103 39 60	\$3 00 2 50 - - 2 00	\$1 12 1 25 - - 1 25	10 10 10 10 10 9	10   10 10   10 10   10 10   10 10   10 9   3	$ \begin{array}{c cccc} 12 & 12 & 12 & 12 & 12 & 12 & 12 & 9 & 9 & 9 & 9 & 9 & 9 & 9 & 9 & 9 & $	11 12 12 12 12 9	-		1	3
	7 8 9 10	$   \begin{array}{r}     16 \\     75 \\     125 \\     50   \end{array} $	$\begin{array}{c c} 2 & 00 \\ 2 & 25 \\ 1 & 55 \\ 1 & 50 \\ \end{array}$	$\begin{array}{c cccc} 1 & 75 \\ 1 & 45 \\ 1 & 20 \\ 1 & 00 \end{array}$	10 10 10 10	10   10 10   10 10   10 10   10	$\begin{array}{c c} 12 \\ 12 \end{array}$	12 12 12 12 12	-	-	=	-

# TIME AND WAGES.

# RUBBER AND ELASTIC GOODS—Concluded.

Estab-	number loy és.	AVERAGE WAGES		Hour	s of I	ABOR.	mployed 1 estab- 1t.	T	іме Е М	MPLO:		IN
LISH- MENTS.	Average nu of employ	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	34 time.	time.	1∕2 time.	Idle
No. 11	130	\$2 00	\$1.00	10	10	10	12	12	_	_	_	_
12	80	2 00	1 00	9	8	81	8	8	_	_	-	4
13	235	2 00	1 00	10	10	10~	12	12	_	_	-	-
14	48	1 60	50	10	10	10	12	12	-	-	-	_
15	122	_	_ !	10	10	10	12	12	-	-	-	-
16	235	_	-	10	10	10	12	12	-	-	-	-
17	207	1 80	1 00	10	10	10	12	12	-	-	-	
18	411	2 50	1 25	10	10	10	12	12	-	-	-	-
19	40	1 75	1 25	11	10	103	12	12	-	-	-	-
20	73	3 00	75	10	10	10~	12	12	-	-	-	-
21	35	2 00	1 00	8	8	8	12	12	-	_	-	_
22	23	2 00	1 25	10	10	10	12	12		-	-	-
23	4.5	2 00	1 25	10	10	10	12	12	-	-	-	-
24	213	2 65	1 30	10	10	10	12	12	-	_	-	-
25	15	2 00	1 - 25	10	10	10	12	12	-	-	-	-

#### STONE.

No. 1 2 3 4 5 6 7 8 9 10	5 22 10 8 20 20 14 15 10 17	\$3 00 2 25 2 50 2 25 2 50 2 00 2 25 1 75 3 00 2 00	\$1 50 1 50 2 00 1 00 1 25 - 1 25 2 00 1 75	10 10 10 10 10 10 10 10 10 10	9 9 8 8 8 10 10 9 8	912 912 9 9 9 10 10 10 92 9	12 12 12 12 12 10 12 12 12 12	12 12 8 12 12 12 9 12 11 6 12	4	6	1	2
11 12 13 14 15 16 17 18 19 20	15 6 25 21 30 20 70 6 15 30	2 25 3 25 2 50 2 50 2 50 2 25 3 00 4 00 2 50 3 00	1 00 2 00 1 00 1 00 1 50 - 1 66 2 50 1 50 1 50	10 10 10 10 10 10 10 10 9 10	10 9 10 9 10 10 10 8 10 9	$   \begin{array}{c}     10 \\     91 \\     10 \\     91 \\     10 \\     10 \\     91 \\     10 \\     91 \\     10 \\     91 \\     90 \\     10 \\     10 \\     10 \\     90 \\     10 \\     90 \\     10 \\   $	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 10 12 12 12				
21 22 23 24 25 26 27 28 29 30	30 23 7 60 100 27 130 20 150 15	2 00 2 50 2 50 2 25 2 50 2 50 2 50 1 60 1 75 1 75 2 50	1 00 2 00 1 75 1 00 1 50 1 50 - 1 33 1 25 1 50	9 10 10 10 10 10 10 10 10 10	9 8 10 9 10 10 10 10 8	9 9 10 9 10 10 10 10 10 9	12 9 12 12 8 12 12 12 12 12 12	12 9 12 12 8 12 12 12 12 12 12			-	3 - 4
31 32 33 34 35 36 37 38 39 40	160 45 50 20 20 50 50 15 10 9	2 00 2 50 2 50 2 50 2 50 2 50 2 50 2 50	1 25 1 50 1 50 1 50 1 50 1 50 1 50 1 50 2 00 2 00 2 00	10 10 10 10 10 10 10 10 10	8 9 9 9 9 9 9 9 8 9	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	12 12 6 12 12 12 12 12 12 12 12 12	7 12 6 12 12 12 6 12 8 8 8	5 - - - 4 4 4		-	6

### TOBACCO.

ESTAB-	number oyés.	AVERAG WAGES	(	Hour	s of L	ABOR.	Months employed in each estab-lishment.	T		MPLO IONTH		IN
LISH- MENTS.	Average number of employés.	Skilled Mechanic	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months e in each lishmer	Full time.	³í time.	2/3 time.	time.	Idle.
No. 1 2 3 4 5 6 7 8 9	$\begin{bmatrix} 19 \\ 7 \\ 20 \\ 45 \\ 35 \\ 4 \\ 24 \\ 80 \\ 10 \\ 104 \end{bmatrix}$	\$2 25 2 50 1 50 2 50 2 00 1 50 3 00 2 00 2 50 2 50 2 00 2 50	\$1 50 1 50 1 00 1 30 1 00 1 16 2 00 1 25 1 50 1 00	8 10 10 10 10 10 10 10 10 10	8 10 9 10 10 10 10 10 10 10 12	8 10 9½ 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				-
11 12 13 14 15 16 17 18 19 20	17 60 15 7 11 13 12 25 8 35	1 66 2 00 2 50 2 50 2 50 2 200 2 20 2 50 1 50 2 50 1 75	50 1 37 2 00 2 00 50 - 1 50 - -	10 9 9 10 9 10 9 10 9 9	10 9 9 10 10 9 9 9 9	10 9 9 10 10 10 9 9 9 9	12 8 12 12 12 12 12 12 12 12 12	12 8 12 12 12 12 12 12 12 12 12				4
21 22 23 24 25 26 27 28 29 30	30 15 17 8 205 14 24 22 10 9	2 25 2 00 2 50 2 00 2 50 2 00 1 50 1 50 2 50 2 50 2 50 2 50 2 50 2 50 2 50 2	1 00 1 00 1 25 83 1 00 1 00 1 75 75	9 9 9 9 10 8 9 10 10 10	9 9 8 9 9 8 9 11 10	9 9 8½ 9 10½ 10 10	12 12 12 12 12 12 12 12 10 12 12 12	12 12 12 12 12 12 10 12 12 12 12 12	3		2	

# WOODEN GOODS.

Ne. 1 2 3 4 5 6 7 8 9	19 18 35 135 32 34 12 30 20 30	\$1 50 2 00 2 00 2 00 2 50 1 75 2 00 2 00 1 60 2 00	\$1 25 1 50 1 00 1 00 1 25 1 00 1 25 1 00 1 25 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10	12 12 10 12 12 12 12 12 12 12 12 12	12 12 10 12 12 11 12 12 12 12 12	11111111		1	2
11 12 13 14 15 16 17 18 19 20	87 15 26 20 10 10 21 25 13 20	\$2 00 2 00 1 75 3 00 2 00 2 50 2 00 1 67 1 25 1 75	\$1 00 1 37 1 00 1 75 1 75 2 00 1 63 1 67 1 25 1 25	10 10 10 10 10 10 10 10 10 8 8	10 10 10 10 10 10 9 10 10 8 8	10 10 10 10 10 10 95 10 10 8 8	12 12 12 12 11 12 12 12 12 12 12	12 12 12 8 11 12 12 12 12 12		2	2	1

### WOODEN GOODS — Concluded.

Estab-	number loyés.	Averag Wages		Hour	s of I	ABOR.	mployed 1 estab-	Tı		MPLO	YED, I	N
MENTS.	Average number of employes.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	³4 time.	2 <sub>3</sub>	time.	Idle.
No. 21 22 23 24 25 26 27 28 29 30	45 790 25 28 10 33 60 7 5 19	\$1 50 2 10 1 75 2 00 2 50 2 00 2 00 2 00 3 00 2 50 1 75	\$1 25 1 45 1 50 1 25 1 50 - 1 00 2 00 - 1 50	8 10 10 10 10 10 10 10 10	8 10 10 9 10 9 10 10 10	8 10 10 9½ 10 9½ 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 8 12 7 12 12 12 12	- - 4 - 5 - -	-		
31 32 33 34 35 36 37 38 39 40	12 10 30 25 35 70 36 11 16 45	2 00 2 25 2 12 3 00 2 00 2 75 2 00 3 00 2 00 2 25	1 25 2 00 1 00 1 00 1 00 60 - 1 50 1 50	12 10 10 10 10 10 10 10 10 10	12 10 10 8 10 10 10 10 10	12 10 10 9 10 10 9½ 10 10 10	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 8 12 12 12 12 12 12 12	-	-	4	
41 42 43 44 45 46 47 48 49	10 18 28 40 15 10 11 15 16 15	2 00 1 50 2 50 2 50 2 00 2 00 3 00 2 75 2 75	1 25 1 00 75 1 50 - 1 50 75 1 00	10 10 10 10 10 10 9 10 10 8 10	10 10 10 10 9 9 10 10 10	10 10 10 10 10 91 9 10 10 10 9	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 10 8				
51 52 53 54 55 56 57 58 59 60	25 85 35 9 20 10 22 14 15 20	2 00 1 87 2 50 2 25 1 87 2 00 1 62 2 50 2 00 2 25	1 00 1 25 1 50 - - 1 50 1 50	10 10 10 10 9 10 10 10 10	10 9 10 10 9 10 10 9 10	10 9½ 10 10 9 10 10 10 9 10 10 10 10	12 12 12 8 12 12 12 12 12 12 12	12 10 12 8 12 9 12 12 12 12	- - - - - - -		3	4
61 62 63 64 65 66 67 68 69 70	10 15 13 15 12 45 10 18 33 6	2 00 2 50 2 00 1 50 1 42 2 50 2 50 1 50 3 00 2 17	2 00 1 25 1 25 1 25 75 1 67 1 00 1 80	10 10 10 10 10 10 9 10 10 9	10 10 10 10 10 10 8 10 10 9	10 10 10 10 10 10 8½ 10 10 9	12 12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12			-	

# WOOLLEN GOODS.

Estab-	number loyés.	AVERAGE WAGES		Hour	s of l	ABOR.	mployed r estab- rt.	Tı		MPLO ONTH	YED, I	N
LISH- MENTS.	Average number of employés.	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months employed in each estab- lishment.	Full time.	time.	% time.	½ time.	Idle.
No. 1 2 3 4 5 6 7 8 9 10	72 79 148 154 118 363 630 833 179 347	\$2 00 - - - - - - - -	\$1 25 - - - - - - - -	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
11 12 13 14 15 16 17 18 19 20	89 138 46 936 77 224 49 28 103 130	2 00	1 25	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10		12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				-
21 22 23 24 25 26 27 28 29 30	115 95 264 208 55 214 101 317 190 257	-	-	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12			-	
31 32 33 34 35 36 37 38 39 40	281 61 70 153 49 182 190 153 140 167	1 50	1 10	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				
41 42 43 44 45 46 47 48 49	156 370 73 104 155 2,517 125 156 115 96	2 00	1 25	10 10 11 10 10 10 10 10 10	10 10 11 10 10 10 10 10 10	10 10 11 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			-	-
51 52 53 54 55 56 57 58 59 60	91 80 45 127 27 87 237 174 230 130	-	-	10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				

# WOOLLEN GOODS - Continued.

		****	OLLEN	40	ODS	— Co	ntinue	u.	_			
Estab-	Average number of employés.	AVERAGE WAGES		Ноп	s of I	ABOR.	Months employed in each estab- lishment.	Tı		MPLO	YED, 1	N
LISH- MENTS.	Average of em	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May.	Year- ly av- erage.	Months e in eac lishme	Full time.	¾ time.	²∕₃ time.	½ time.	Idle.
No. 61 62 63 64 65 66 67 68 69 70	51 83 75 35 126 56 30 48 40 61	\$2 50	\$1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				-
71 72 73 74 75 76 77 78 79	44 55 49 125 1,200 108 110 128 105 702	2 30	- - - - - 1 00	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10 10 10 2	12 12 6 12 12 12 9 12 12 12	12 12 6 12 12 9 12 12 12 12				- 6 - 3 - -
81 82 83 84 85 86 87 88 89 90	155 71 43 43 76 142 232 51 74 56	3 50 - 2 00 	1 25 1 25 1 25	10 10 10 10 10 11 10 10 10 10	10 10 10 10 10 11 10 10 10 10	10 10 10 10 10 11 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12		1 1 1 1 1 1 1 1		
91 92 93 94 95 96 97 98 99 100	53 22 40 259 62 133 64 58 176 52	2 00 2 50 2 00 	1 60 1 25 1 00	11 11 10 10 10 10 10 10 10 10	9 11 10 10 10 10 10 10 10	10 11 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12			111111111	
101 102 103 104 105 106 107 108 109 110	89 16 45 47 190 55 37 32 17 25	1 25 2 00 1 25 	1 13 1 00 - - - 1 00	11 8 11 10 10 10 10 10 10 10	11 8 11 10 10 10 10 10	11 8 11 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 11 12	12 12 12 12 12 12 12 12 12 12 12 12	111111111	11111111		
111 112 113 114 115 116 117 118 119 120	154 59 79 88 147 125 112 83 113 73	- - - - - - - 2 50 2 25	- - - - - - - 1 25 90	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	10 10 10 10 10 10 10 10 10 10	12 12 12 12 12 12 12 12 12 12 12 6	12 12 12 12 12 12 12 12 12 12 12 6			11111111	

WOOLLEN GOODS — Concluded.

ESTAB-	rage number employés.	AVERAG WAGES		Hour	s of 1	LABOR.	Months employed in each estab- lishment.	Ti		MPLO		N
LISH- MENTS.	Average of empl	Skilled Mechanic.	Ordinary Laborer.	May to Nov.	Nov. to May	Year- ly av- erage.	Months e in tac lishme	Full time.	¾ time.	% time.	½ time.	Idle.
No. 121 122 123 124 125 126 127 128 129 130	112 147 56 76 109 30 63 65 119 133	\$2 00 2 25 2 75 - 1 50 2 00 - 2 00	\$1 25 1 10 1 35 - 1 00 1 00 1 00 1 00	11 10 10 10 10 10 10 10 10 10	11 10 10 10 10 10 10 10 10	11 10 10 10 10 10 10 10 10	12 2 12 12 12 12 12 6 12 12 12	12 2 12 12 12 12 12 12 12 12 12				10 6
131 132 133 134 135 136 137 138 139 140	35 30 25 134 80 263 56 90 64 44	- - - - - 2 25	1 37	10 10 10 10 10 10 10 11 11 10	10 10 10 10 10 10 10 11 11 10	10 10 10 10 10 10 10 10 11 11 10	12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12				
.141 142 143 144 145 146 147 148 149 150	498 100 68 35 40 48 43 31 204 20	2 75 3 00 - - 2 50	1 25 1 25 1 25 - 1 35 1 25 - -	10 11 11 10 10 10 11 11 11 10	10 11 11 10 10 10 11 11 11 10	10 11 11 10 10 10 11 11 11 10	12 12 12 12 12 12 12 12 12 12 12	12 12 12 12 12 12 12 12 12 12 12 12				

#### WORSTED GOODS.

		1	1			I	11					
No. 1	69	-	- 1	10	10	10	12	12	_	- 1	-	-
2	296	_	-	10	10-	10	12	12	-	_	-	-
3	100	-	-	10	10	10	12	12	-	-	-	-
4	94	_	-	10	10	10	12	12	- 1	-	-	-
5	54	-	-	10	10	10	12	12	-	-	-	-
6	95	-	-	10	10	10	12	12	-	-	-	-
7	210	-	_	10	10	10	12	12	-	-	-	-
8	63	-	-	10	10	10	12	12	- 1	-	-	-
9	169	_	- 1	10	10	10	12	12	-	-	-	-
10	43	_	-	10	10	10	12	12	-	-	-	-
11	930	-	-	10	10	10	12	12	-	- 1	-	_
12	23	-	-	10	10	10	12	12	-	-	-	-
13	32	-	- 1	10	10	10	12	12		-	-	-
14	95	-	- 1	10	10	10	12	12	-	-	-	-
15	209	-	-	10	10	10	12	12	-	-	-	-
	j			ا ا			1					

The relation borne by the 2,440 establishments considered to the whole number of establishments in the twenty-

one industries, and to the whole number of establishments in all the industries in the State, and the relation of the 207,793 employés to the whole number in the twenty-one industries and in all the State industries, were shown in the introduction to this part.

From the statistics giving the average day's wages for skilled mechanics and ordinary laborers, the hours of labor, and time employed, we have prepared several tables which present, in a condensed form, the full meaning of the figures.

The first showing is devoted to the average day's wage of skilled mechanics and the second to that of ordinary laborers in the twenty-one industries under consideration, comprehending 207,793 employés at work, in 1880, in 2,440 establishments. No consolidation has been made of day's wages. Each and every sum reported as being paid for a day's labor is given exactly as returned in the manufacturers' schedules.

The numbers in the twenty-one columns, opposite each figure, denoting an average day's wage, indicate the number of establishments in the specified industry in which the figure given was the average day's wage for a skilled mechanic or an ordinary laborer.

### SKILLED MECHANICS.

AVE Day's	RAGE WAC		Boots and Shoes.	Бохсв.	Brick.	Building.	Carriages and Wagons.	Clothing.	Cotton Goods.	Food Preparations.	Furniture.	Leather.	Machines and Machinery.
\$0 80,			-	_	-	-	-	1	-	-	_	-	-
85,	٠	٠	-	-	-	-	-	1	-	-	-	-	-
1 00,			5	-	-	-	-	7	-	-	-	-	-
1 10,			-	-	-	-	-	-	-	-	-	-	-
1 20,			1	-	-	-	-	-	-	-	-	-	-
1 25,			' 6	-	1	-	-	4	-	-	-	-	-
1 30,			~	-	-	-	-	1	-	-	-	-	-
1 33,			1	-	-	- '	-	1	-	-	-	2	-
1 35,				-	-	-	-	-	-	-	-	-	-
1 40,			1	-	1	-	-	-	-	-	-	-	-
1 42,	٠		-	-	-	-	-	1	-	-	-	-	-
1 45,			-	-	-	-	-	~	-	-	-	-	-
1 50,			26	4	3	1	1	12	1	1	3	15	1
1 51,	•		-	-	-	-	-	-	-	-	-	-	-
1 55,			-	-	-	-	-	-	-	-	-	-	-
1 60,			-	-	1	1	-	1	-	-	1	1	1
1 62,			-	-	-	-	-	1.	-	-	1	-	
1 64,			-	-	-	-	-	-	-	· -		1	-
1 65,			-	-	-	1	-	-	-	-	-	1	`-
1 66,			2	-	-	-	-	-	-	1	_	2	-
1 67,			1	2	-	-	-	-	-	-	1	3	-
1 70,			1	-	-	-	-	1	-	-	-	-	1
1 75,			26	4	1	11	-	2	-	2	3	15	6
1 80,			1	-	-	-	-	-	-	-	1	-	1
1 83,			_	-	-	1	-	-	-	1	1	-	-
1 85,			1	_	-	-		-	-	-	-	· -	-
1 87,			-	-	1	` 1	-	-	-	-	-	-	-
1 90,	٠		2	-	-	1	-	-	-	-	-	-	2
1 95,	٠		-	-	-	-	-	-	-	~	-	-	-
1 97,	٠		-	-	-	-	-	-	-	-	-	-	-
2 00,			135	9	6	77	17	26	1	22	47	59	29
2 05,			_	-	-	-	-	_	-	-	_	-	1
2 08,			_	_	-	-	-	-	-	-	-	-	-
2 10,			_		_	-	_	-	-	_	_	-	1
2 12,			-	-	-	5	-	-	-	_	1	-	-

### SKILLED MECHANICS.

D		RAGE Was		Metals and Metallic Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco	Wooden Goods.	Woollen Goods.	Worsted Goods.	Totals.
\$0	80,			_	-	-	-	-	-	-	-	-	-	1
	85,			-	-	-	-	-	-	-	-	-	-	1
1	00,	•		1	_	1	_	_	-	-	-	_	-	14
1	10,			-	-	1	-	_	-	_	_	-	_	1
1	20,			-	-	-	-	-	-	-	-	-	-	1
1	25,		٠	1	-	4	-	-	-	-	1	2	-	19
1	30,	•	•	-	-	-	-	-	-	-	-	-	-	1
1	33,	٠		-	-	1	-	~	-	~	-	-	-	5
1	35,	•	•	-	~	1	-	-	-	-	-	-	-	1
	40,	•	•	-	-	-	- ,	-	-	-	-	-	-	2
1	42,	٠	•	-	-	-	-	-	-	-	1	-	-	2
1	45,	•	٠	-	-	1	-	-	-	-	-		-	1
	50,	٠	•	2	2	7	3	1	-	5	5	2	-	95
	51,	•	•	-		1	-	-	-	-	-	-	-	1
	55,	•	٠	-	-	-		1	-	-	-	-	-	1
	60,	•	٠	1	-	-	-	1	1	~	1	-	-	10
	62,	•	•	-	-	-	-	-	-	-	1	-	-	3
	64,	•	٠	-	-	-	-	-	-	~	-	-	-	1
	65,	•	•	-	-	1	-	-	-	-	-	-	-	3
	66,	•	٠	-	-	-	-	-	-	1	-	-	-	6
	67,	٠		1	-	-	-	-	-	-	1	-	-	9
	70,	٠	٠	-	-	-	-	-	-	-	-	-	-	3
	75,	•		7	-	8	2	1	3	1	5	-	-	97
	80,	•		2	-	-	-	1	-	-	-	-	-	6
	83,	•		-	-	-	-	-	-	-	-	-	-	3
	85,	•	•	-	-	-	-	-	~	- 1	-	-		1
	87,	•	•	1	-	1	-	-	-	-	2	-	-	6
	90,	•	.	1	-	1	-	-	-	-	-	-	-	. 7
	95, 97,	•		1	-	-	-	-	-	-	-	-	-	1
1	01,	•		1	-	-	-	-	-	-	-	-	-	. 1
2	00,	•		41	4	18	19	9	5	8	25	10	-	567
2	05,			-	-	-	-	-	-	-	-	-	-	1
	08,	•	٠.	-	-	1	-	-	-	-	-	-	-	1
	10,	•		-	-	-	-	-	-	-	1	-	-	2
_2	12,	•		1	-	-	-	-	-	-	1	-	-	8

# SKILLED MECHANICS — Continued.

Ave Day's	RAGE Wa6		Boots and Shoes.	Boxes.	Brick.	Building.	Carriages and Wagons.	Clothing.	Cotton Goods.	Food Preparations.	Furniture.	Leather.	Machines and Machinery.
<b>\$2</b> 15,			_	-	-	1	-	-	-	-	-	-	1
2 16,			1	-	-	-	-	-	-	-	-	1	-
2 17,			-	-	-	-	-	-	-	-	-	-	_
2 18,			-	-	-	-	-	-	-	-	-	-	-
2 20,			-	-	-	-	-	-	-	-	-	-	-
2 25,			56	3	2	43	13	4	2	9	11	8	28
2 30,			1	-	-	-	-	-	-	-	-	-	4
2 33,	•		-	-	-	-	-	-	-	-	-	-	-
2 35,			-	-	-	1	-	-	-	-	-	-	1
2 37,			-	-	-	1	-	1	-	-	-	-	2
2 38,			-	-	-	-	1	-	-	-	-	-	-
2 40,			-	-	-	-	-	-	-	-	-	-	2
2 42,	•		-	- '	-	-	-	-	-	-	-	-	-
2 45,	٠		-	-	-	-	-	-	-	-	-	-	1
2 46,			-	-	-	-	-	-	-	-	-	-	1
2 48,			-	-	-	-	-	-	-	-	-	-	1
2 50,			<b>1</b> 36	7	2	63	45	52	1	19	25 .	38	43
2 55,			-	-	-	-	-	1	-	-	-	-	-
2 57,			-	-	-	-	2	-	-	,	-	-	-
2 60,	•	٠	-	-	-	-	-	-	-	-	-	-	-
2 61,	•	•	-	_	-	-	-	1	-	-	-	-	
2 62,	٠	•	-	-	-	-	-	-	-	-	1	1	
2 65,	٠	•	-	-	-	-	-	-		-	-	-	-
2 67,	٠	٠	-	-	-	1	-	-	-	-	-	1	-
2 70,	٠	•	-	-	-	-	1	-	-		-	-	1
2 75,	•	٠	. 15	-	-	4	4	-	1	2	-	2	7
2 80,	٠	٠	-	-	-	-	-	-	-	-	-	-	-
2 83,	٠	٠	-	-	-	-	-	-	-	-	-	-	-
2 84,	•	٠	-	-	-	-	-	-	-	-	-	-	-
2 85,	•	•	-	-	-	-	-	-	-	-	-	-	-
3 00,			37	1	1	20	5	23	-	8	4	7	12
3 02,			-	-	-	-	-	-	-	-	-	-	-
3 25,	•		-	-	-	1	-	-	-	-	-	-	-
3 33,			-	-	-	-	-	-	-	-	] -	-	-
3 50,			-	-	1	6	-	5	-	2	-	1	1
3 56,	•	٠	-	-	-	-	-	-	-	1	-	-	-

# SKILLED MECHANICS — Continued.

AVE Day's	ERAGE Wag	Е.	Metals and Metallic · Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco.	Wooden Goods.	Woollen Goods.	Worsted Goods.	Totals.
<b>\$</b> 2 15,			-	-	1	-	-	-	_	-	-	-	3
2 16,			-	-	-	-	-	-	-	-	-	-	2
2 17,			-	-	-	-	-	-	-	1	-	-	1
2 18,			-	-	1	-	-	-	-	-	-	-	1
2 20,			2	1	-	-	-	-	1	-	-	-	4
2 25,			42	1	2	4	1	6	3	4	3	-	245
2 30,	•	٠	-	1	-	2	-	-	-	-	1	-	9
2 33,	•		1	-	-	-	-	-	-	-	-	-	1
2 35,	٠	•	-	-	-	-	-	-	-	-	-	-	2
2 37,		•	-	-	_	-	-	-		-	-	-	4
2 38,	•	٠	-	-	-	-	-	-	-	-	-	-	1
2 40,	•	٠	1	-	-	-	-	-	-	-	-	-	3
2 42,	٠	٠	1	-	-	-	-	-	-	-	-	-	1
2 45,	•	٠	-	1	-	-	-	-	-	-	-	-	2
2 46,	•	٠	-	-	-	-	-	-	-	-	-	-	1
2 48,	•	•	-	-	-	-	-	-	-	-	-	-	1
2 50,	•	•	77	12	5	34	2	19	10	11	4	-	605
2 55,	٠	٠	-	-	-	-	-	-	-	-	-	-	1
2 57,	•	•	-	-	-	-	-	-	-	-	-	-	2
2 60,	•	•	1	-	-	-	-	-	-	-	-	-	1
2 61,	٠	•	-	-	-	-	-	-	-	-	-	-	1
2 62,	•	٠	-	-	-	-	-	-	-	-	-	-	2
2 65,	٠	•	-	-	-	-	1	-	-	-	-	-	1
2 67,	٠	٠	-	-	-	1	-	-	-	-	-	-	3
2 70,	٠	٠	-	-	-	-	-	-	-	-	-	-	2
2 75,	٠	•	15	2	1	4	-	*	-	3	2	-	62
2 80,	٠	٠	2	-	-	-	-	-	-	-	-	-	2
2 83,	•	•	1	-	-	1	-	-	-	-	-	-	2
2 84,	٠	٠	-	-	-	· 1	-	-	-	-	-	-	1
2 85,	٠	•	1	-	-	1	-	-	-	-	-	-	2
3 00,			41	12	2	19	2	4	1	6	1	-	206
3 02,	•		1	-	-	-	-	-	-	-	-	-	1
3 25,			2	-	-	1	-	1	-	-	-	-	5
3 33,		٠	-	-	-	2	-	-	-	-	-	-	2
3 50,	•	٠	8	3	2	3	-	-	-	-	1		33
3 56,	•		-	-	-	-	-	-	-	-	-		1

# STATISTICS OF LABOR.

### SKILLED MECHANICS — Concluded.

Ave Day's	RAG! WA		Boots and Shoes.	Boxes.	Brick.	Building.	Carriages and Wagous.	Clothing.	Cotton Goods.	Food Preparations.	Furniture.	Leather.	Machines and Machinery.
\$3 58,			-	-	-	-	-	1	-	_	-	-	-
3 75,	•	٠	-	-	-	-	-	-	-	-	-	-	-
4 00,		٠	-	_	-	-	_	2	-	-	-	_	1
4 50,		٠	-	-	-	-	-	-	-	-	-	-	-
5 00,			-		-	-	-	1	-	-	-	1	1
6 00,			-	-	-	_	-	-	-	-	-	-	0.
Not give	en,		5	-	-	-	1	10	144	2	_	1	-
Totals,		•	460	.30	20	240	90	160	150	70	100	160	150

### ORDINARY LABORERS.

\$0 35,			-	1	-	-	-	-	-	-	_	-	-
50,			7	-	-	1	-	9	-	1	1	-	1
60,			-	-	-	-	-	-	-	-	-	-	-
65,			-	-	-	-	-	1	-	-	-	-	-
67,	•		-	-	-	-	-	-	-	-	-	-	-
70,	•		-	-	-	-	-	1	1	-	-	-	-
75,	•	٠	23	2	-	1	1	8	-	1	-	-	-
77,			-	-	-	-	-	1	-	-	-	-	-
80,	•	•	3	1	-	-	-	1	-	-	-	-	-
83,	٠	•	1	-	-	-	1	2	-	-	-	1	-
84,	•	•	-	-	1	-	-	-	-	-	-	-	-
87,	•	٠	. 2	-	-	-	-	-	-	. ~	-	-	-
90,	٠	٠	1	2	-	-	-	1	-	-	-	-	1
1 00,			146	9	6	21	16	49	4	16	15	22	16
1 08,			-	-	-	-	-	-	-	-	-	-	-
1 09,			-	-	-	-	1	-	-	-	-	-	-
1 10,	•	.	2	-	- [	-	-	-	-	-	-	1	4
1 12,			2	-	-	-	-	-	-		-	-	-
1 13,			-	-	-	-	-	-	-	-	-	1	1
1 15,			1	-	-	-	-	-	-	-	-	-	1
1 16,			-	-	-	-	-	1	-	-	-	1	-
1 17,	•		-	-	-	-	-	3	-	1	-	3	-

# SKILLED MECHANICS — Concluded.

]	Ave Day's	RAGE Wac		Metals and Metallic Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco.	Wooden Goods.	Woollen Goods.	Worsted Goods.	Totals.
\$	3 58,			-	-	-	-	-	_	-	-	-	_	1
;	3 75,		٠	1	-	-	_	-	-	-	-	-	-	1
	1 00,			6	1	1	3	_	1	-	-	-	-	15
	1 50,		٠	1	-	-	-	-	-	-	-	-	-	1
ı	5 00,			1	-	-	-	_	-	-	-	-	-	4
4	3 00,			3	_	-	-	-	-	-	-	-	-	3
No	t giv	en,		1	_	8	-	5	_	_	1	124	15	317
,	Totals	, .		270	40	70	100	25	40	30	70	150	15	2,440

#### ORDINARY LABORERS.

\$0 35,		_	-	_	-	-	_	-	-	_	_	1
50,		-	-	-	1	1	-	2	-	-	-	24
60,		1	-	1	1	_	-	-	1	-	-	4
65,			-	-	-	-	-	-	-	-	-	1
67,		1	-	-	-	-	-	-	-	-	-	1
70,		-	-	-	-	-	-	-	-	-	-	2
75,		4	-	-	4	1	-	1	3	-	-	49
77,		-	-	-	-	-	-	-	-	-	-	1
80,		-	-	-	-	-	-	-	-	-	-	5
83,	•	-	-	-	-	-	-	1	-	-	-	6
84,			-	-	-	-	-	-	-	-	-	1
87,		-	-	1	-	-	-	-	-	-	-	3
90,	٠	-	-	-	-	-	-	-	-	1	-	6
1 00,		62	3	10	33	6	6	7	15	9	-	471
1 08,		1	-	-	-	-	-	-	-	-	-	1
1 09,		- ,	-	-	-	-	-	_	-	-	-	1
1 10,		4	-	8	-	-	-	-	1	2	-	22
1 12,		1	-	2	-	1	-	-	-	-	-	6
1 13,		-	-	1	- 1	-	-	-	-	1	-	4
1 15,		2	-	~	-	-	-	-	-	-		4
1 16,		-	-	-	-	-	-	1	-	-	-	3
1 17,	•	 -	-	-	-	-	-	-	-	-	-	7

# ORDINARY LABORERS — Concluded.

Ave Day's		Е.	Boots and Shoes.	Boxes.	Brick.	Building.	Carriages and Wagons.	Clothing.	Cotton Goods.	Food Prep- arations.	Furniture.	Leather.	Machines and Machinery.
\$1 20,			-	-	1	-	-	-	-	-	-	1	1
1 21,	•		-	-	-	-	-	-	-	-	-		-
1 23,			-	-	-	-	-	-	-	-	-	1	-
1 25,	•		84	6	5	30	16	34	-	9	14	37	32
1 28,			-	-	-	-	-	~	-	-	-	-	-
1 30,	•		-	-	-	1	1	~	-	-	-	-	2
1 33,	•		1	1	-	-	-	1	-	1	1	15	-
1 35,			-	-	-	-	-	1	-	-	-	-	4
1 37,	•		3	-	1	2	1	1	-	-	2	-	-
1 38,	٠		-	~	-	-	-	-	-	-	-	-	-
1 39,		•	-	-	-	-	-	-	-	-	-	-	
1 40,	٠		3		-	1		1	1	-	-	-	3
1 42,	•		-	~	-	-	-	-	-	-	-	-	
1 44,			-	-	-	-	-	-	-	-	-	-	-
1 45,	٠		-	-	-	-	-	-	-	-	-	-	-
1 50,	٠		134	5	3	76	28	22	-	14	27	50	37
1 53,	•		-	-	-	-	-	-	-	-	-	-	1
1 55,			-	-	-	1	-	-	-	-	-	-	-
1 60,	•		1	-	-	1	-	-	-	-	-	1	-
1 62,	•	•	1	-	-	3	-	-	-	1	-	1	-
1 63,	•	•	-	-	-	1	-	-	-	1	-	-	
1 65,	٠	•	-	-	1	-	-	-	-	-	-	-	1
1 66,	٠	٠	-	-	-	-		-	-	-	-	1	
1 67,	٠	•	3	-	-	1	-	-	-	-	2	2	2
1 75,	•	٠	23	2	-	35	5	3	-	8 -	3	5	8
1 80,	٠		-	-	-	-	-	-	-	-	-	-	-
1 83,	•	٠.	-	-	-	-	-	1	-	-	-	-	1
2 00,			15	-	-	18	8	6	-	6	6	2	11
2 16,			-	-	-	-	1	-	-	-	-	-	-
2 25,			-	-	-	3	1	-	-	-	2	-	2
2 50,			-	-	-	1	-	-	-	-	-	-	1
3 00,			-	-	_	-	-	-		-	_	-	
Not giv	en, .		4	1	2	43	10	13	144	11	27	15	20
Total	8, .	٠	460	30	20	240	90	160	150	70	100	160	150

#### ORDINARY LABORERS — Concluded.

AVER DAY'S		Ε,	Metals and Metallic Goods.	Musical Instruments.	Paper.	Printing and Publishing.	Rubber and Elastic Goods.	Stone.	Tobacco.	Wooden Goods.	Woollen Goods.	Worsted Goods.	Totals.
1 20,			2	_	-	-	1	_	~	_	-	-	6
1 21,			-	-	1	-	-	-	-	-	_	-	1
1 23,			-	-	-	-	_	-	_	-	-	-	1
1 25,			43	5	30	10	7	4	2	12	11	-	391
1 28,			1	-	-	-	-	-	-	-	-	-	1
1 30,	•		1	-	1	-	1	-	1	-	-	-	8
1 33,		•	4	-	1	1	-	1	-	-	-	-	27
1 35,			1	-	2	-	-	-	-	-	2	-	10
1 37,			2	1	1	-	-	-	1	1	1	-	17
1 38,			1	-	-	-	-	-	-	-	-	-	1
1 39,			1	-	-	-	-	-	-	-	-	-	1
1 40,			4	-	-	-	-	-	-	-	-	-	13
1 42,	•		1	-	1	-	-	-	-	-	-	-	2
1 44,			-	1	-	-	-	-	-	-	-	-	1
1 45,		٠.	1	-	-	-	1	-	-	1 .	-	-	3
1 50,			71	11	9	25	-	14	4	12	-	-	542
1 53,			-	-	-	-	_	-	-	-	-	-	1
1 55,			-	-	-	-		-	-	-	-	-	1
1 60,	•	•	1	-	-	-	-	-	-	-	1	-	5
1 62,			1	_	-	-	-	-	-	-	-	-	7
1 63,			-	-	-	-	-	-	-	1	-	-	3
1 65,			-	-	-	_	-	-	-	-	-	-	2
1 66,		•	1	-	-	1	-	1	-	-	-	-	4
1 67,			2	-	1	-	-	-	-	2	-	-	15
1 75,			12	4	-	4	1	2	1	2	-	-	118
1 80,			-	1	-	-	-	-	-	1	-	_	2
1 83,	•		-	-	-	-	-	-	-	-	-	-	2
2 00,			18	4	-	7	-	7	3	4	-	-	115
2 16,	•	•	_	-	_	-	-	-	-	-	-	-	1
2 25,			1	_	-	-	-	-	-	-	-	-	9
2 50,			2	2	-	2	-	1	-	-	-	-	9
3 00,			-	-	-	1	-	-	-	-	-	-	1
Not given	١, .		23	8		10	5	4	6	14	122	15	497
Totals,			270	40	70	100	25	40	30	70	150	15	2,440

The results of these showings may be still further consolidated, advantageously.

	AVE	RAGE	DAY	's w	AGE				Skilled Mechanic.  Basis— Establishments.	Ordinary Laborer Basis— Establishments.
Under \$1,									2 47	104
\$1 to \$1.50,									47	1,002
\$1.50,			٠	_*					95	542
Above \$1.50									37	38
31.75, .									97	118
Above \$1.75.	, but	under	\$2,						25	4
32,									567	115
Above \$2, b	ut ur	nder \$	2.25,						23	1
§2.25, .									245	9
Above \$2.25	, but	under	\$2.	50,					25	-
									605	9
Above \$2.50.	, but	under	\$3,						82	_
83								.	206	1
Above \$3,									67	_
Not given,	•	•	•			•	•	•	317	497
Totals,									2,440	2,440

## By industries, the consolidated results are as follows: —

INI	OUSTRIE	es.			NUMBER MENTS P MECHAN ERAGE I	AYING S	KILLED AN AV-	NUMBER MENTS NARY LA AVERAG	PAYING ABORERS	ORDI- AS AN
					Less than \$2.50.	\$2.50 and over.	Total.	Less than \$1.50.	\$1.50 and over.	Total.
Leather, . Machines and m Metals and met	ragons, ins, nachiner	су, .	•	•	267 22 16 145 32 64 4 36 70 108 84 108	188 8 4 95 *57 *86 2 32 30 51 66 *161	455 30 20 240 89 150 6 68 100 159 150 269	279 22 14 57 37 115 6 29 33 83 66 138	177 7 4 *140 *43 32 *30 *40 62 64 109	456 29 18 197 80 147 6 59 73 145 130 247
Printing and pu Rubber and class Stone,	blishing	ds, .	•	•	10 51 30 15 15 19 49 18	*30 11 *70 5 *25 11 20 8	40 62 100 20 40 30 69 26	10 60 50 19 11 16 34 27	*22 10 40 1 *25 8 22 1	32 70 90 20 36 24 56 28

We drop from the industry presentation the 317 establishments not giving wages for skilled mechanics, and the 497 not giving wages for ordinary laborers.

The asterisk indicates that, in the majority of the establishments, in the industries so designated, the skilled mechanic received an average day's wage of \$2.50 or over, and the ordinary laborer, \$1.50 or over. In the manufacture of carriages and wagons, clothing, metals and metallic goods, musical instruments, printing and publishing, and stone, the majority of the establishments so engaged pay an average day's wage of \$2.50 or over to skilled mechanics; in building, carriages and wagons, food preparations, furniture, musical instruments, and stone, the majority of the establishments pay an average day's wage of \$1.50 or over to ordinary laborers.

We present on pages 238 and 239 a table showing, with a specification of industries, the number of establishments running 8, 9, 10, etc., hours per day, the figures given being averages for the year.

The daily average for the year for the 2,440 establishments was 9.92 hours. Of the 480 varying from ten hours, 413 worked less than ten, and 67 more than ten hours.

The lower table on pages 238 and 239 deals with the question of the working time of the 207,793 employés in the 2,440 manufactories. We see that if each establishment ran 12 months, the possible working time of the 2,440 would be 29,280 months. The 2,440 establishments under consideration did actually run 26,882 months on full time, or 91.80 per cent of full time. For 1,358 months they ran less than full time, being 4.64 per cent of full time, while during 1,040 months, or 3.56 per cent, they were idle. The averages for each establishment were 11.57 months in operation, of which 11.01 months were on full time and .56 of a month on less than full time, while during .43 of a month the establishments were idle. In other words, the 2,440 establishments ran, on an average, more than 111 months during the census year. The averages for each of the twenty-one industries can be easily drawn from the table.

					AVE		LY HOUR		or—
	INDUSTRIES.	•			8 Hours.	8½ Hours	8½ Hours.	823 Hours.	9 Hours.
1 2 3 4 5 6 6 7 8 9 10 11 11 12 13 14 15 16 17 18 19 20 20 21	Boots and shoes, Boxes, Brick, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods, Woollen goods, Worsted goods,			:	5 2 1 3 3 1 2 2 3 3 1 -	1	2 - 1 2 - 1 1 2 - 1 1 1	1	21 1 2 52 4 28 - 1 1 8 5 1 1 13 1 10 5
	Totals,		٠	•	26	1	13	1	186

	INDUSTR	IES.			Average number of employés.	Number of establishm'ts.	Possible working time — in months.
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21	Boots and shoes, Boxes,	ns, inery good s, good	y,		37,657 775 1,135 5,645 1,962 11,435 59,684 2,901 3,133 6,703 11,580 18,249 2,821 6,354 5,227 2,644 1,370 905 2,534 22,597 2,482	460 30 20 240 90 160 150 70 100 150 270 40 70 100 25 40 30 70 150 25 40 30 70 150 270 40 40 40 40 70 150 70 100 25 40 70 100 25 40 70 100 27 40 40 70 100 150 70 100 100 100 100 100 100 100	5,520 360 240 2,880 1,080 1,920 1,800 840 1,200 3,240 480 840 1,200 300 480 360 840 1,800 29,280 100.00 12 mos.

AVERAGE	DAILY	HOURS OF	LABOR - F	OR THE	WEAR.

9 I-6 Hours.	9½ Hours.	9 5-6 Hours.	10 Hours.	10 <sup>1</sup> 4 Hours.	I0½ Hours.	II Hours.	Hours.	12 Hours.	Totals.	
2	13 2 2 70 11 9 -6 14 3 3 15 3 2 4 4 -15 3 7	2	418 25 9 117 73 116 150 44 47 77 149 144 223 34 56 75 21 12 53 137	1	1	3 -1 -3 3 -1 2 3 -2 1 1		3 	460 30 20 240 90 160 150 100 150 270 40 70 100 25 40 70 100 25 40 70 150 150 150 150 150 150 150 150 150 15	1 2 3 4 4 5 6 7 7 8 9 100 111 122 133 144 156 177 188 199 200 21
2	182	2	1,960	1	14	27	1	24	2,440	

Full time — in months.	34 time — in months.	% time — in months.	½ time— in months.	Entire working time — in months.	Time idle — in months.	
4,516 350 139 2,517 1,008 1,788 1,793 1,789 1,126 1,866 1,766 2,994 463 788 1,164 292 428 349 804 1,768 180 26,882 91.80 11.01 mos.	236 4 18 91 29 23 - 5 36 12 12 100 2 18 8 - 23 3 15 635 2.17	14 3 33 4 20 -12 -1 1 36 5 -1 -6 -2  137 .47	353 - 5 57 23 40 - 14 15 16 - 21 5 13 7 1 2 2 12 586 2.00 .24 mos.	5,119 357 162 2,698 1,064 1,871 1,793 820 1,171 1,894 1,779 3,151 475 819 1,180 293 459 354 833 1,768 180 28,240 96.44 11 57 mos.	401 3 78 182 16 49 7 20 29 26 21 89 5 5 21 20 7 21 6 7 32 -	1 2 3 4 5 6 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21

The final presentation presents averages of working time and daily and yearly actual earnings on a new basis, for which we have never before been able to secure the necessary original returns. We continue to deal with the 207,793 employés, and show the wages paid in each industry to an average number of employés. From this wage figure we arrive at \$358.19 as the actual average yearly earnings, the 207,793 employés including men, women, youth, and children. The average for the men alone would, of course, be greater, and of the women, youth, and children less. arrive at the actual time employed, the proportions of threequarters, two-thirds, and half-time were reduced to their equivalent in full time. In other words, the 11.57 months in operation, when reduced to full time, became 11.36 months, or 290.62 days. We deducted the fifty-two Sundays and six holidays from 365, and adopted 307 days for the working year. Dividing the average individual wage, \$358.19, by 290.62, we secure \$1.23 as the actual average day's earnings for each of the 207,793 employés, this number comprehending, as before explained, men, women, youth, and children. The daily average, like the yearly, would be more for men alone, and less for women, youth, and children. dustry averages are shown specifically in the table. manufacture of musical instruments the highest daily and yearly average earnings are obtained by employés; the lowest daily average is in the manufacture of cotton goods, while brick-making, being carried on only 198.27 days, furnishes the lowest yearly average earnings.

Next to the manufacture of musical instruments, those employés engaged in printing and publishing earned the most in a year. Two industries, — musical instruments and printing and publishing, enable their employés to earn more than \$500 yearly; eight, — building, carriages and wagons, food preparations, furniture, leather, machines and machinery, metals and metallic goods, and stone, between \$400 and \$500; eight, — boots and shoes, boxes, clothing, paper, rubber and elastic goods, tobacco, wooden goods, and woollen goods, between \$300 and \$400; while three, — cotton and worsted goods and brick, fall below \$300 for a yearly average.

			····			
INDUSTRIES.	Average number of em- ployés,	WAGES. Total paid during the year.	months ar each estab short tin reduced to	time in id days for dishment; ne being	Actual average day's earnings, —includ- ing men, women, youth and children.	Actual average yearly earnings, — includ- ing men, women, youth and children.
			Months.	Days.		
Boots and shoes,	37.657	\$14,369,284	10.60	271.18	\$1 41	\$381 58
Boxes,	775	272,785	11.16	285.51	1 23	351 98
Brick,	1,135		7.75	198.27	95	189 28
Building,	5,645		10.98	280.90	1 69	475 48
Carriages and wagons, .	1,962	976,104	11.59	296.51	1 68	497 50
Clothing,	11,435	4,021,363	11.49	293.95	1 20	351 67
Cotton goods,	59,684		11.95	305.72	85	258 89
Food preparations,	2,901	1,349,793	11.53	294.98	1 58	465 29
Furniture,	3,133	1,445,394	11.54	$295 \ 23$	1 56	461 35
Leather,	6,703		11 76	300.86	1 50	451 83
Machines and machinery,	11,580		11.83	302.65	1 61	488 39
Metals and metallic goods,	18,249	7,768,187	11.49	293.95	1 45	425 68
Musical instruments, .	2,821	1,661,768	11 75	300.60	1 96	589 07
Paper,	6,354		11.54	295 23	1 17	344 65
Printing and publishing, .	5,227		11.74	300.35	1 77	531 08
Rubber and elastic goods,	2,644	824,372	11.70	299.32	1 04	311 79
Stone,	1,370	580,009	11.25	287.81	1 47	423 36
Tobacco,	905	360,224	11.74	300.34	1 33	398 04
Wooden goods,	2,534	1,007,165	11.75	300.60	1 39	393 51
Woollen goods,	$\frac{22,597}{2,482}$	7,077,444 $716,728$	$11.78 \\ 12.00$	$\frac{301.37}{307.00}$	$\frac{1}{94}$	313 20
Worsted goods,	2,482	110,128	12.00	307.00	94	288 77
Totals,	207,793	\$74,430,851	11.36	290.62	\$1 23	\$358 <b>1</b> 9



# PART III.

# PROFITS AND EARNINGS.



# PART III.

#### PROFITS AND EARNINGS.

We present the material in this Part as the statistical supplement of Part II. The latter deals with time employed and day's wages; this considers yearly earnings and the profits of manufacturers.

The same establishments are considered in this Part as in the one preceding. The relations of the 2,440 establishments and 207,793 employés, in the twenty-one industries, to the whole number of establishments and employés in those industries, and also to the whole number of establishments and employés in all the manufacturing and mechanical industries of the State, have been plainly shown on page 183.

As a further proof of the comprehensive and representative nature of these statistics, we call attention to the table on the next page, in which the capital invested, wages paid during the year, stock used, and value of product of the 2,440 establishments are brought into comparison with similar statistics for the 14,352 establishments in the State.

We see that the 2,440 establishments have 53+ per cent of the entire invested capital, pay 58+ per cent of the wages, use 57+ per cent of the stock, and produce 57+ per cent of the entire value of manufactures in the State. In other words, these 2,440 establishments represent 7 per cent more invested capital, 17 per cent more paid as wages, and 15 per cent more stock used and value of goods made than the remaining 11,912 establishments.

INDUSTRIES.	Capital in- vested.	Wages paid during the year.	Stock used.	Value of pro-
Boots and shoes, Boxes, Bricks, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and mctallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods, Woollen goods, Worsted goods,	\$11,590,400 289,900 1,086,000 2,021,412 1,583,500 5,674,917 51,278,782 5,414,680 1,744,200 7,261,949 11,519,949 16,503,763 3,003,866 8,513,820 3,443,128 1,997,000 1,009,580 623,025 2,374,767 23,131,765 1,870,162	\$14,639,284 272,785 214,835 2,684,097 976,104 4,021,363 15,451,347 1,349,793 1,445,394 3,028,610 5,655,523 7,768,187 1,661,768 2,189,883 2,775,936 824,372 580,009 360,224 1,007,165 7,677,444 716,728	\$37,523,551 522,565 294,059 4,933,281 1,756,880 11,788,679 35,009,108 39,628,485 2,435,244 17,013,822 7,931,580 16,898,469 1,953,675 8,402,309 2,429,093 3,073,462 727,315 753,877 1,905,298 25,579,622 3,442,437	\$59,414,793 978,527 631,226 9,221,381 3,278,255 19,357,796 66,471,313 43,007,921 4,791,147 23,343,337 16,846,889 30,757,447 4,542,121 13,025,717 7,239,512 4,778,498 1,799,771 1,330,081 3,473,192 41,912,420 4,979,595
Totals (2,440 establishments), Totals (the State: 14,352 establishments),	\$161,936,565 303,806,185	\$74,700,851 128,315,362	\$224,005,811 386,972,655	\$361,181,439 631,135,284

The succeeding tables are arranged alphabetically by their industry heads as in Part II. Each showing covers the following points:—

Establishment number; average number of employés; capital invested; wages paid during the year; stock used; value of product; gross profit; percentage of gross profit of value of product; estimated interest and expenses; net profit or loss; percentage of stock used of value of product; percentage of wages paid of value of product; percentage of interest and expenses of value of product; percentage of net profit or loss of value of product; average yearly product per employé; average yearly net profit per employé; and the average yearly earnings of each employé.

The tables are so explicit that but one feature seems to require explanation. This is the column headed "Estimated interest and expenses." In computing the interest we have allowed six per cent on the capital invested; for the expenses of conducting business, including rents, salaries,

insurance, freights and every kind of running expense outlays, ten per cent on the value of product. The result of this application of estimated interest and expenses is seen in the table subjoined:—

			ESTABLISHME	NTS.	
INDUSTRIES.	Whole number.	Number losing money or not clearing a gross profit during the year.	Number clearing a gross profit during the year.	Number clearing a net profit over and above 6 per cent on capital as interest, and 10 per cent on value of product as expenses.	Number not clearing a net profit over and above 6 per ct. on capital and 40 per cent on value of product for interest and expedict for interest and expenses.
Boots and shoes, Boxes, Brick, Building, Carriages and wagons, Clothing, Cotton goods, Food preparations, Furniture, Leather, Machines and machinery, Metals and metallic goods, Musical instruments, Paper, Printing and publishing, Rubber and elastic goods, Stone, Tobacco, Wooden goods, Woollen goods, Worsted goods,	460 30 20 240 90 160 150 100 150 270 40 70 100 25 40 30 70 150	3 - 6 1 - 2 - 1 3 2 - - 1 - - - - - - - - - - - - - - - -	457 30 20 234 89 160 148 70 99 157 148 270 40 69 100 23 40 29 70 146	260 23 12 157 57 124 111 33 78 75 113 191 28 48 87 18 31 19 44 110 8	200 7 8 83 33 36 39 37 22 25 37 79 11 26 40 7
Totals,	2,440	29	2,411	1,627	813

Realizing that any basis of interest and expenses must necessarily be an arbitrary one, we adopted the six and ten per cent basis as the one best sustained by previous investigations; and not until the thirty thousand arithmetical computations in this Part were completed, did we know, or could we know, the results of using such a basis.

We find but 29 establishments out of the 2,440 losing money or not making a gross profit during the year; that is, in a trifle over one per cent of the establishments the amount paid out for stock and wages was greater than the amount received for the manufactured goods. The distribution of this number by industries is shown in the table, the building industry showing six such firms. Of the 2,440 establishments, 2,411, or 98+ per cent, made a gross profit;

that is, sold their product for more than the cost of stock and the outlay for wages. Of these 2,411 establishments making a gross profit, 1,627, or 67+ per cent, cleared a net profit over and above the sum of the estimated six per cent on capital invested as interest, and the ten per cent of value of product for running expenses. The remaining 784 establishments, or 32+ per cent, did not make enough gross profit to enable them to bear such a heavy interest and expense

BOOTS AND SHOES.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
No. 1 2 3 4 5 6 7 8 9 10	275 43 22 26 32 125 125 18 31 95	\$150,000 25,000 20,000 42,000 30,000 25,000 5,000 1,000 20,000	\$110,000 16,000 8,232 12,000 9,814 13,000 13,000 5,715 11,000 28,000	\$590,000 60,300 23,023 39,200 23,032 175,000 300,000 17,000 25,500 47,000	\$780,000 89,080 37,500 60,000 39,189 340,000 375,000 25,400 40,000 85,000	\$80,000 12,780 6,245 8,800 6,343 152,000 62,000 2,685 3,500 10,000	10.26 14.35 16.65 14.67 16.19 44.70 16.53 10.57 8.75 11.76
11 12 13 14 15 16 17 18 19 20	46 52 17 20 55 20 20 53 125 143	4,000 12,000 15,000 2,000 5,000 2,000 3,000 10,000 25,000 70,000	20,000 12,000 8,000 5,000 15,000 6,000 20,000 40,000 43,685	35,600 53,400 14,145 20,000 40,000 7,566 15,000 52,000 82,650 134,600	61,415 76,000 25,000 30,000 60,100 15,000 24,000 80,000 140,000 200,000	6,415 10,600 2,855 5,000 5,100 1,934 3,000 8,000 17,350 21,715	10.44 13.95 11.42 16.66 8.48 12.90 12.50 10.00 12.39 10.85
21 22 23 24 25 26 27 28 29 30	18 270 288 250 80 175 155 140 250 300	15,000 100,000 125,000 75,000 20,000 30,000 50,000 100,000 150,000	10,000 105,600 130,000 115,000 25,000 60,000 60,000 72,800 100,500 122,000	30,500 331,419 454,783 183,614 54,000 210,000 100,000 219,700 345,000 348,000	45,000 500,350 650,000 360,250 85,000 300,000 177,000 342,616 468,700 500,000	4,500 63,331 65,217 61,646 6,000 30,000 17,000 50,116 23,200 30,000	10.00 12.65 10.03 17.11 7.05 10.00 9.60 14.63 4.94 6.00
31 32 33 34 35 36 37 38 39 40	23 115 257 110 125 145 500 100 150 200	5,000 20,000 25,000 50,000 20,000 65,000 50,000 35,000 50,000	9,000 45,000 100,000 36,600 51,000 49,872 250,000 20,830 75,000 80,448	21,500 122,163 265,000 80,573 134,000 161,271 462,500 35,885 125,000 229,100	35,000 180,000 400,000 133,700 215,000 236,516 750,000 62,500 225,000 336,000	4,500 12,887 35,000 16,527 27,000 25,373 37,500 5,785 25,000 26,452	12.86 7.13 8.75 12.36 12.56 10.72 5.00 9.26 11.11 7.87

account; in other words, about one-third of the firms, notably in the boot and shoe industry, do business on a smaller margin of expenses, for, as we have before seen, only 29 establishments of the 2,440 failed to clear a gross profit. The question of net profit then becomes comparative and not actual, and its discussion can be much more understandingly carried on in the final analysis of the tables of Profits and Earnings, which tables we now present.

#### BOOTS AND SHOES.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and exicuses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$87,000 10,408 4,950 8,520 5,719 35,500 40,500 2,840 4,060 9,700	-\$7,000 2,372 1,295 280 624 116,500 21,500 -155 -560 300	75.64 67.69 61.40 65.33 58.77 51.47 80 00 66.93 63.75 55.30	14.10 17.96 21.95 20.00 25.04 3.83 3.47 22.50 27.50 32.94	11.16 11.69 13.20 14.20 14.60 10.44 10.80 11.18 10.15 11.41	90 2.66 3.45 .47 1.59 34.26 5.73 61 -1.40	\$2,836 2,071 1,704 2,307 1,224 2,720 3,000 1,411 1,290 894	-\$25 00 55 00 58 00 10 00 19 00 932 00 172 00 -8 00 -18 00 3 00	\$400 372 374 461 306 104 104 317 354 294	1 2 3 4 5 6 7 8 9
6,382 8,320 3,400 3,120 6,310 1,620 2,580 8,600 15,500 24,200	33 2,280 -545 1,880 1,210 314 420 -600 1,850 -2,485	56.99 70.26 56.58 66.67 66.56 50.44 62.50 65.00 59.04 67.30	32.57 15.79 32.00 16.67 24.96 36.66 25.00 25.00 28.57 21.85	10.39 10.95 13.60 10.40 10.49 2 10 10.75 10.75 11.07 12.10	$\begin{array}{c} .05 \\ 3.00 \\ -2.18 \\ 6.26 \\ -2.01 \\ 10.80 \\ 1.75 \\75 \\ 1.32 \\ -1.25 \end{array}$	1,335 1,461 1,470 1,500 1,092 750 1,200 1,509 1,120 1,398	$\begin{array}{c} 71\\ 43\ 00\\ -32\ 00\\ 94\ 00\\ -22\ 00\\ 15\ 00\\ 21\ 00\\ -11\ 00\\ 14\ 00\\ -17\ 09\\ \end{array}$	434 230 470 250 272 275 300 377 320 305	11 12 13 14 15 16 17 18 19 20
5,400 56,035 72,500 40,525 9,700 34,500 19,500 37,262 52,870 59,000	$\begin{array}{c} -900 \\ 7,296 \\ -7,283 \\ 21,121 \\ -3,700 \\ -4,500 \\ -2,500 \\ 21,854 \\ -29,670 \\ -29,000 \end{array}$	67.78 66.24 69.97 50.97 63.53 70.02 56.50 64.12 73.61 69.60	22,22 21,11 20,00 31,92 29,42 20,00 33,90 21,25 21,45 24,40	12,00 11,19 11,15 11,25 11,41 11,50 11,01 10,88 11,27 11,80	$\begin{array}{c} -2.00 \\ 1.46 \\ -1.12 \\ 5.86 \\ -4.36 \\ -1.50 \\ -1.41 \\ 3.75 \\ -6.33 \\ -5.80 \end{array}$	2,500 1,853 2,256 1,441 1,062 1,714 1,141 2,447 1,874 1,666	-50 00 27 00 -25 00 84 00 -46 00 -25 00 -16 00 91 00 -118 00 -96 00	555 391 451 460 312 342 387 520 402 406	21 22 23 24 25 26 27 28 29 30
3,800 19,200 41,500 16,370 22,700 27,552 87,000 9,250 24,600 36,600	700 -6,363 -6,500 157 4,300 -2,179 -49,500 -3,465 400 -10,148	61.43 67.86 66.25 60.26 62.32 68.19 61.67 57.41 55.56 68.19	25.71 25.01 25.00 27.38 25.12 21.09 33.33 33.33 33.33 23.94	10.86 10.66 10.37 12.24 10.56 11.64 11.60 14.80 10.93 10.89	2.00 -3.53 -1.62 2.00 92 -6.60 -5.54 -3.02	1,521 1,565 1,556 1,215 1,720 1,631 1,500 625 1,500 1,680	30 00 -55 00 -25 00 1 42 34 00 -15 00 -99 00 -34 00 2 66 -50 00	391 391 389 332 432 343 500 208 500 402	31 32 33 34 35 36 37 38 39 40

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit	Percentage of gross profit of value of product.
41 42 43 44 45 46 47 48 49 50	242 80 45 346 36 100 400 175 99 80	\$75,000 6,000 8,000 104,000 20,000 35,000 40,000 25,000 30,000	\$115,092 25,488 20,000 150,063 16,000 30,000 175,000 48,000 53,990 30,500	\$317,468 49,500 40,000 454,993 28,000 91,900 458,000 136,700 128,660 91,110	\$470,356 78,159 66,000 650,825 50,050 148,000 663,500 225,000 225,700 146,250	\$37,796 3,171 6,000 45,769 6,050 26,100 30,500 40,300 43,050 24,640	8.03 4.05 9.10 7.02 12.08 17.63 4.59 17.91 19.07 16.85
51 52 53 54 55 56 57 58 59 60	37 99 40 35 110 225 210 50 75 40	12,000 50,000 25,000 10,000 50,000 75,000 180,000 50,000 7,000	14,000 55,000 22,000 10,000 40,000 75,000 120,000 35,000 38,000 10,000	26,000 215,000 50,000 50,000 170,000 200,000 553,000 62,800 75,000 34,000	43,000 300,000 80,000 65,000 250,000 298,000 746,000 116,000 125,000 48,000	3,000 30,000 8,000 5,000 40,000 23,000 73,000 18,200 12,000 4,000	6.97 10.00 10.00 7.69 16.00 7.71 9.78 15.68 9.60 8.33
61 62 63 64 65 66 67 68 69 70	80 35 21 24 21 15 40 28 31 85	40,000 15,000 8,000 10,000 3,000 5,500 5,000 15,000 40,000 19,000	41,600 15,000 8,000 10,800 9,000 7,200 13,700 5,760 16,000 34,548	106,000 34,200 20,200 18,300 17,775 12,475 28,600 23,300 56,500 70,000	160,000 54,000 30,000 33,400 22,000 45,000 31,500 76,000 116,000	12,400 4,800 1,800 4,300 3,225 2,325 2,700 2,440 3,500 11,452	7 75 8 88 6.00 12.88 10.75 10 56 6 00 7.74 4.60 9.87
71 72 73 74 75 76 77 78 79 80	42 25 42 30 290 14 20 23 20 33	5,000 1,600 5,000 8,000 100,000 4,000 5,100 4,000 3,000 5,000	13,500 8,000 10,000 8,835 58,500 8,650 6,900 7,000 8,859 11,500	51,800 9,500 12,000 20,500 222,500 5,000 10,800 22,250 23,850 34,350	72,000 20,000 25,000 33,000 305,000 18,500 20,000 32,000 36,000 54,000	6,700 2,500 3,000 3,665 24,000 4,850 2,300 2,750 3,291 8,150	9.30 12.50 12.00 11.10 7.87 26.21 11.05 8.59 9.14 15.09
81 82 83 84 85 86 87 88 89	37 20 92 15 25 84 36 29 65 23	5,000 5,000 60,000 2,000 800 25,000 40,000 1,600 30,000 10,000	10,000 5,500 46,150 5,000 8,775 27,500 12,618 7,300 25,700 9,500	35,300 7,825 178,000 8,500 12,640 120,565 35,472 16,397 69,872 31,600	54,000 15,900 248,000 15,736 24,000 162,890 52,714 28,545 109,000 50,075	8,700 2,575 23,850 2,236 2,585 14,825 4,624 4,848 13,428 8,975	16.11 16.19 9.61 14.21 10.78 9.10 8.77 16.98 12.31 17.92
91 92 93 94 95	41 34 130 135 56	15,000 15,000 75,000 40,000 25,000	21,625 13,000 50,000 48,000 26,287	53,575 25,840 150,000 143,500 76,137	87,750 44,000 230,000 212,000 111,530	12,550 5,160 30,000 20,500 9,106	14.31 11.72 13.04 9.66 8.16

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average vearly net profit per employé,	Average yearly earnings of each employé,	ESTABLISHMENTS.
\$51,536 8,176 7,080 71,323 6,205 16,000 68,450 24,900 24,070 16,425	-\$13,740 -5,005 -1,080 -25,554 -155 10,100 -37,950 15,400 18,980 8,215	67.49 63.33 60.60 69.92 55.95 62.10 69.03 60.76 57.01 62.30	24.48 32.62 30.30 23.06 31.97 20.27 26.38 21.33 23.92 20.85	10.95 10.46 10.73 10.95 12.39 10.81 10.31 11.06 10.66 11.23	$\begin{array}{r} -2.92 \\ -6.41 \\ -1.63 \\ -3.93 \\ -31.6.82 \\ -5.72 \\ 6.85 \\ 8.41 \\ 5.62 \end{array}$	\$1,943 976 1,466 1,880 1,390 1,480 1,658 1,285 2,279 1,828	-\$56 00 -62 00 -24 00 -73 00 -4 30 101 00 -94 00 88 00 191 00 102 00	\$475 318 444 433 444 300 437 274 545 381	41 42 43 44 45 46 47 48 49 50
5,020 33,000 9,500 7,100 28,000 34,300 85,400 14,600 15,500 5,220	-2,020 -3,000 -1,500 -2,100 12,000 -11,300 -12,400 3,600 -3,500 -1,220	60.47 71.67 62.50 76.92 68.00 67.12 74.13 54.14 60.00 70.84	32.56 18.33 27.50 15.39 16.00 25.17 16.09 30.18 30.40 20.83	11.67 11.00 11.87 10.92 11.20 11.51 11.44 12.58 12.40 10.87	$\begin{array}{r} -4.70 \\ -1.00 \\ -1.87 \\ -3.23 \\ 4.80 \\ -3.80 \\ -1.66 \\ 3.10 \\ -2.80 \\ -2.54 \end{array}$	1,162 3,030 2,000 1,857 2,272 1,324 3,552 2,320 1,666 1,200	$\begin{array}{c} -54\ 00 \\ -30\ 00 \\ -37\ 00 \\ -60\ 00 \\ 109\ 00 \\ -50\ 00 \\ -59\ 00 \\ -72\ 00 \\ -46\ 00 \\ -30\ 00 \\ \end{array}$	378 555 550 285 363 333 571 700 506 250	51 52 53 54 55 56 57 58 59
18,400 6,300 3,480 3,940 3,180 2,530 4,800 4,050 10,000 12,740	$\begin{array}{c} -6,000 \\ -1,500 \\ -1,680 \\ 360 \\ 45 \\ -205 \\ -2,100 \\ -1,610 \\ -6,500 \\ -1,288 \end{array}$	62 25 63.34 67.33 54.79 59.25 56.71 63.56 73.97 74.34 60 34	26.00 27.78 26.67 32.33 30.00 32.73 30.44 18.29 21.06 29.79	11.50 11.66 11.60 11.80 10.60 11.50 10.66 12.85 13.15 10.98	$\begin{array}{c} -3.75 \\ -2.78 \\ -5.60 \\ 1.08 \\ .15 \\94 \\ -4.66 \\ -5.11 \\ -8.55 \\ -1.11 \end{array}$	2,000 1,542 1,428 1,391 1,429 1,466 1,125 1,125 2,451 1,364	$\begin{array}{c} -75\ 00 \\ -42\ 00 \\ -80\ 00 \\ 15\ 00 \\ 2\ 14 \\ -13\ 00 \\ -52\ 00 \\ -57\ 00 \\ -209\ 00 \\ -15\ 00 \\ \end{array}$	520 428 380 450 428 480 342 205 516 406	61 62 63 64 65 66 67 68 69 70
7,500 2,096 2,800 3,780 36,500 2,090 2,306 3,440 3,780 5,700	-800 404 200 -115 -12,500 2,760 -6 -690 -489 2,450	71.95  47.50  48.00  62.12  72.95  27.03  54.00  69.53  66.25  63.61	18.75 40.00 40.00 26.78 19.18 46.76 34.50 21.88 24.61 21.30	10.41 10.48 11.20 11.45 11.96 11.29 11.53 10.75 10.50	$\begin{array}{c} -111\\ 202\\ .80\\35\\ -4.09\\ 14.92\\03\\ -2.16\\ -1.36\\ 454\\ \end{array}$	1,714 800 555 1,100 1,051 1,321 1,000 1,391 1,800 1,636	$\begin{array}{c} -19\ 00 \\ 16\ 00 \\ 4\ 76 \\ -3\ 83 \\ -43\ 00 \\ 197\ 00 \\ -30\ 00 \\ -24\ 00 \\ 74\ 00 \end{array}$	321 320 238 294 201 618 345 305 442 348	71 72 73 74 75 76 77 78 79 80
5,700 1,890 28,400 1,694 2,448 17,789 7,671 2,951 12,700 5,608	3,000 685 -4,550 542 137 -2,964 -3,047 1,897 728 3,367	65.37 49 22 71.78 54.02 52.65 74.01 67.29 57.44 64.11 63.11	18.52 34.59 18.61 31.77 36.57 16.89 23.94 25.58 23.58 18.97	10.55 11.88 11.04 10.77 10.20 10.92 14.55 10.34 11.65 11.20	5.56 4.31 -1.43 3.44 .58 -1.82 -5.78 6.64 .66 6.72	1,459 795 2,695 1,049 960 1,939 1,464 984 1,676 2,177	81 00 34 00 -49 00 36 00 5 48 -35 00 -84 00 65 00 11 00 146 00	270 275 501 333 351 327 350 251 395 413	81 82 83 84 85 86 87 88 89
9,675 5,300 27,500 23,600 12,653	$\begin{array}{c} 2,875 \\ -140 \\ 2,500 \\ -3,100 \\ -3,547 \end{array}$	61.05 58.73 65.22 67.69 68.27	$\begin{array}{c} 24.64 \\ 29.55 \\ 21.74 \\ 22.65 \\ 23.57 \end{array}$	11.03 12.04 11.95 11.13 11.34	3.28 32 1.09 -1.47 -3.18	2,140 1,294 1,769 1,570 1,991	$\begin{array}{c cccc}  & 70 & 00 \\  \hline  & 4 & 11 \\  & 19 & 00 \\  \hline  & -22 & 00 \\  & -63 & 00 \end{array}$	527 382 384 355 469	91 92 93 94 95

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
96 97 98 90 100	38 48 13 12 57	\$9,000 13,000 10,000 5,000 37,000	\$12,000 19,500 5,000 5,400 25,844	\$38,000 43,250 19,000 7,500 54,116	\$59,000 70,000 27,000 15,000 95,000	\$9,000 7,250 3,000 2,100 15,040	15.25 10.35 11.11 14.00 15.83
101 102 103 104 105 106 107 108 109 110	329 25 45 35 100 40 100 150 23 15	65,000 5,000 5,500 7,000 35,000 5,000 25,000 18,000 5,000 5,000	180,119 6,390 18,000 17,000 46,268 12,000 20,000 36,000 10,000 6,200	535,621 23,440 37,000 50,000 182,820 17,000 60,000 52,608 30,000 13,800	736,742 32,500 60,000 78,000 254,935 33,000 100,000 101,400 50,000 25,000	21,002 2,670 5,000 11,000 25,847 4,000 20,000 12,792 10,000 5,000	$\begin{array}{c} 2.85 \\ 8.21 \\ 8.33 \\ 14.10 \\ 10.13 \\ 12.12 \\ 20.00 \\ 12.62 \\ 20.00 \\ 20.00 \end{array}$
111 112 113 114 115 116 117 118 119 120	70 12 260 120 125 200 26 75 102 86	8,000 5,500 50,000 40,000 75,000 100,000 5,000 25,000 75,000 45,000	21,500 5,053 77,298 35,000 55,000 54,000 5,600 43,500 58,000 55,000	44,500 6,950 275,000 202,000 210,000 12,600 115,000 225,000 180,000	83,870 13,587 406,944 2 3,000 275,000 350,000 20,660 175,500 325,000 250,000	17,870 1,584 54,646 6,000 10,000 46,000 2,460 17,000 42,000 15,000	21.31 11.65 13.42 2.46 3 63 13.14 11 90 9.68 12.92 6.00
121 122 123 124 125 126 127 128 129 130	73 118 57 13 70 77 50 72 150 108	45,000 20,000 7,000 2,000 18,000 35,000 15,000 20,000 35,000	45,000 47,000 20,000 5,500 36,500 35,000 33,750 26,800 42,187 65,000	93,500 144,000 40,000 7,800 98,500 73,360 82,000 47,000 158,000 161,000	150,000 210,000 65,000 16,000 142,000 110,000 122,500 80,410 245,000 241,800	11,500 19,000 5,000 2,700 7,000 1,640 6,750 6,610 44,813 15,800	7.66 9 05 7.69 16.87 4.92 1.49 5.51 8.22 18.29 6.53
131 132 133 134 135 136 137 138 139 140	$\begin{array}{c} 32 \\ 60 \\ 250 \\ 27 \\ 143 \\ 50 \\ 360 \\ 76 \\ 62 \\ 31 \end{array}$	2,000 4,000 150,000 15,000 38,000 8,000 120,000 6,000 10,000 4,000	12,920 14,000 75,000 8,000 38,414 12,000 108,510 30,000 23,400 11,700	27,500 20,000 200,000 30,285 113,291 28,250 310,471 60,000 47,000 16,100	42,000 43,600 300,000 50,000 179,094 48,000 463,689 100,200 80,000 34,700	1,580 9,600 25,000 11,715 27,389 7,750 44,708 10,200 9,600 6,900	3.76 22.01 8.33 23 43 15 29 16.14 9.64 10.18 12.00 19.88
141 142 143 144 145 146 147 148 149 150	20 100 75 85 14 16 35 17 56 40	8,000 25,000 12,000 50,000 6,000 8,000 10,000 35,200 5,000	10,000 25,000 27,000 42,000 6,200 5,000 12,800 5,000 28,000 10,000	15,900 100,000 60,000 132,900 9,636 14,906 31,500 4,500 38,800 14,000	30,000 165,000 92,400 188,261 19,412 22,975 50,000 12,000 75,000 27,500	4,100 40,000 5,400 13,361 3,576 3,669 5,700 2,500 8,200 3,500	13.67 24.24 5.85 7.10 18.42 13.35 11.40 20.83 10.93 12.73

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of inter est and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employ 6.	Average yearly net prout per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$6,440 7,780 3,300 1,800 11,720	\$2,560 530 300 300 3,320	64.41 61.79 70.37 50.00 56.97	20.34 27.86 18.52 36.00 27.20	10.91 11 11 12.22 12.00 12 33	$\begin{array}{r} 4.34 \\76 \\ -1.11 \\ 2.00 \\ 3.50 \end{array}$	\$1,552 1,457 2,070 1,250 1,666	\$67 00 -11 00 -23 00 25 00 58 00	\$315 406 384 450 453	96 97 98 99 100
77,574 3,550 6,330 8,220 27,594 3,600 11,500 11,220 5,300 2,800	$\begin{array}{c} -56,572 \\ -880 \\ -1,330 \\ 2,780 \\ -1,747 \\ 400 \\ 8,500 \\ 1,572 \\ 4,700 \\ 2,200 \end{array}$	72.70 72.13 61.67 64.10 71.72 51.52 60.00 51.88 60.00 55.20	24.45 19.66 50.00 21.80 18.15 36.36 20,00 35.50 20 00 24.80	10.52 10.92 10.55 10.54 10.82 10.91 11.50 11.07 10.60 11.20	$\begin{array}{c} -7.67 \\ -2.71 \\ -2.22 \\ 3.56 \\69 \\ 1.21 \\ 8.50 \\ 1.55 \\ 9.40 \\ 8.80 \end{array}$	2,239 1,300 1,333 2,228 2,549 825 1,000 676 2,173 1,666	$\begin{array}{c} -171\ 00 \\ -35\ 00 \\ -29\ 00 \\ 79\ 00 \\ -17\ 00 \\ 10\ 00 \\ 85\ 00 \\ 10\ 00 \\ 204\ 00 \\ 146\ 00 \\ \end{array}$	547 255 400 485 462 300 200 240 434 413	101 102 103 104 105 106 107 108 109 110
8,867 1,689 43,694 26,700 32,000 41,000 2,366 19,050 37,000 27,700	$\begin{array}{c} 9,003 \\ -105 \\ 10,952 \\ -20,700 \\ -22,000 \\ 5,000 \\ -2,050 \\ 5,000 \\ -12,700 \end{array}$	53.06 51.16 67.58 83.13 76.37 71.43 60.99 65.53 69 23 72.00	25,63 37,19 19 00 14 41 20,00 15,43 27,11 24,79 17,85 22,00	10.58 12.43 10.73 10.98 11.63 11.71 11.45 10.85 11.38 11.08	10.73 78 2.69 -8.52 -8.00 1.43 .45 -1.17 1.54 -5.08	1,198 1,132 1,565 2,025 2,200 1,750 794 2,340 3,186 2,906	128 00 -8 75 42 00 -172 00 -176 00 25 00 3 61 -27 00 49 00 -147 00	307 421 297 291 440 270 215 580 568 639	111 112 113 114 115 116 117 118 119 120
17,700 22,200 6,920 1,720 15,280 13,100 21,250 8,341 25,700 26,280	-6,200 -3,200 -1,920 980 -8,280 -11,460 -14,500 -1,731 19,113 -10,480	62.34 68.57 61.54 48.75 69.37 66.70 66.94 58.45 64.49 66.59	30,00 22 38 30,77 34,38 25,71 31,81 27,55 33,33 17,22 26,88	11.80 10.57 10.64 10.75 10.76 11.90 17.34 10.37 10.48	$\begin{array}{c} -4.14 \\ -1.52 \\ -2.95 \\ 6.12 \\ -5.84 \\ -10.41 \\ -11.83 \\ -2.15 \\ 7.81 \\ -4.33 \end{array}$	2,054 1,779 1,140 1,230 2,028 1,428 2,450 1,116 1,633 2,238	$\begin{array}{c} -84\ 00 \\ -27\ 00 \\ -33\ 00 \\ 75\ 00 \\ -118\ 00 \\ -148\ 00 \\ -290\ 00 \\ -24\ 00 \\ 127\ 00 \\ -97\ 00 \\ \end{array}$	616 398 350 423 521 454 675 372 281 601	121 122 123 124 125 126 127 128 129 130
4,320 4,600 39,000 5,900 20,189 5,280 53,569 10,380 8,600 3,710	$\begin{array}{c} -2,740 \\ 5,000 \\ -14,000 \\ 5,815 \\ 7,200 \\ 2,470 \\ -8,861 \\ -180 \\ 1,000 \\ 3,190 \end{array}$	65.48 45.88 66.67 60.57 63.26 58.86 66.96 59.88 58.75 43.40	30.76 32.11 25.00 16.00 21.45 25.00 23.40 29.94 29.25 33.72	10.28 10.55 13.00 11.80 11.27 11.00 11.55 10.35 10.75 10.69	$\begin{array}{c} -6.52\\ 11.46\\ -4.67\\ 11.63\\ 4.02\\ 5.14\\ -1.91\\17\\ 1.25\\ 9.19\\ \end{array}$	1,312 726 1,200 1,851 1,252 960 1,288 1,318 1,290 1,119	$\begin{array}{c} -85\ 00 \\ 83\ 00 \\ -56\ 00 \\ 215\ 00 \\ 50\ 00 \\ 49\ 00 \\ -24\ 00 \\ -2\ 36 \\ 16\ 00 \\ 102\ 00 \end{array}$	403 233 300 296 268 240 301 394 377 377	131 132 133 134 135 136 137 138 139 140
3,480 18,000 9,960 21,826 2,301 2,778 5,600 1,800 9.612 3,050	620 22,000 -4,560 -8,465 1,275 291 100 700 -1,412 450	53.00 60.61 64.93 70.59 49 64 64.88 63.00 37.50 51.74 50.91	33.33 15.15 29.22 22.31 31.94 21.77 25 60 41 67 37.33 36.36	11.60 10.91 10.78 11.59 11.85 12.08 11.20 15.00 12.81 11.09	2 07 13.33 -4.93 -4.49 6.57 1.27 .20 5.83 -1.88 1.64	1,500 1,650 1,232 2,214 1,386 1,435 1,428 705 1,339 687	31 00 220 00 -60 00 -99 00 91 00 18 00 2 85 41 00 -25 00 11 00	500 250 360 494 442 312 365 294 500 250	141 142 143 144 145 146 147 148 149 150

# STATISTICS OF LABOR.

ESTABLISHMENTS.	Average number of employés.	Capital *invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
151 152 153 154 155 156 157 158 159 160	60 75 35 300 91 60 200 33 40	\$15,000 5 000 10,000 30,000 20,000 10,000 20,000 6,000 12,000 25,000	\$25,000 20,000 9,700 90,000 30,600 45,000 36,300 16,300 12,000	\$75,000 40,000 35,000 110,000 116,000 122,000 42,000 34,000 27,000 75,000	\$125,000 65,000 50,000 208,000 153,000 180,000 84,700 65,000 48,000 92,000	\$25,000 5,000 5,300 8,000 6,400 13,000 6,400 14,700 6,000 5,000	20,00 7,69 10,60 3,84 4,18 7,22 7,55 22,61 12,50 5,44
161 162 163 164 165 166 167 168 169 170	18 53 50 30 17 17 60 100 140 40	7,000 4,000 7,000 25,000 5,000 2,500 25,000 10,000 30,000 10,000	$\begin{array}{c} 6,600 \\ 37,351 \\ 15,000 \\ 11,000 \\ 5,000 \\ 6,375 \\ 27,000 \\ 20,000 \\ 90,000 \\ 18,000 \end{array}$	12,000 75,000 34,000 37,000 11,000 18,000 65,000 28,000 150,000	20,000 120,000 55,000 51,000 20,625 27,500 96,000 66,000 250,000 80,000	1,400 7,649 6,000 3,000 4,625 3,125 4,000 18,000 10,000 12,000	7.00 6.37 10.91 5.88 22,43 11.36 4.16 27.27 4.00 15.00
171 172 173 174 175 176 177 178 179 180	13 50 25 35 73 75 150 13 151	3,000 20,000 2,500 8,000 25,000 12,000 20,000 10,000 42,000 39,000	5,000 19,000 18,000 10,000 40,000 25,000 46,000 7,000 34,000 36,000	13,400 56,000 48,150 26,000 54,000 70,000 90,000 21,000 205,000 81,000	23,000 80,000 84,000 40,000 123,000 112,000 145,000 35,000 300,000 140,000	$\begin{array}{c} 4,600 \\ 5,000 \\ 17,850 \\ 4,000 \\ 29,000 \\ 17,000 \\ 9,000 \\ 7,000 \\ 61,000 \\ 23,000 \end{array}$	20.00 6.25 21.25 10.00 23.57 15.18 6.20 20.00 20.33 16.43
181 182 183 184 185 186 187 188 189	240 53 30 100 111 27 355 20 25 60	40,000 5,000 5,000 18,000 25,000 3,000 125,000 8,000 3,000 10,000	84,500 22,000 18,000 40,000 25,000 8,000 160,000 12,000 5,000 18,000	149,672 31,000 35,000 95,000 70,000 17,500 325,000 14,000 5,000	254,172 72,000 55,000 140,000 97,500 30,000 550,000 29,000 12,000 90,750	20,000 19,000 2,000 5,000 2,500 4,500 65,000 3,000 2,000 12,750	7.86 26.39 3.57 2.57 15.00 11.82 10.35 16.66 14.05
191 192 193 194 195 196 197 198 199 200	222 74 28 75 105 115 80 110 106 30	15,000 15,000 13,000 10,000 40,000 17,000 15,000 20,000 3,000	50,000 27,000 12,000 35,000 52,250 43,000 26,000 42,120 35,000 12,000	100,000 46,800 32,000 35,000 66,500 65,000 48,000 66,700 59,000 16,000	160,000 90,600 48,000 75,000 145,000 91,000 91,000 114,969 110,000 30,000	10,000 16,800 4,000 5,000 26,250 22,000 17,000 6,149 16,000 2,000	6.25 18 54 8.33 6 66 18.11 16 92 18 68 5.34 14.54 6.66
201 202 203 204 205	21 217 13 25 100	5,000 40,000 2,000 10,000 10,000	10,000 35,000 5,000 15,000 50,000	23,000 80,000 11,000 35,000 85,000	37,000 125,000 20,000 60,000 150,000	4,000 10,000 4,000 10,000 15,000	10.81 8.00 20.00 16.67 10.00

## PROFITS AND EARNINGS.

		of of	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	net of it.	e,3	yé.	each	,
		of stock value of	wag	int	Percentage of ne profit or loss o value of product.	Average yearly product per employé.	plo	, a	ESTABLISHMENTS.
Estimated		Percentage of used of value product.	of val	of roc	10.50	I I I	em	Average yearly earnings of employé.	ME
interest and	Net profit	a. L.se	e	ge ex f p	ge or f p	ye.	G. Y	Average yes earnings employé.	HS.
expenses.	or loss.	Percentage used of product.	Percentage paid of product.	nd e o	nta t e o	pe.	r p	ing	BLI
		leo ped cod	od rid	er a	office Thu	era	Goti	ers up	TA.
		Per E	22.2	Fer S	5 E E	Av	Average yearly net profit per employe	4 9 9	ES
				1		1			
\$13,400	\$11,600	60.00	20.00	10.72	9.28	\$2,083	\$193 00	\$416	151
6,800	-1,800 -300	61.54	30.77	$10.46 \\ 11.20$	-2.77 60	866 1,428	-24 00 -8 57	266 277	$\frac{152}{153}$
$\frac{5,600}{22,600}$	-14,600	70.00 52.89	$19.40 \\ 43.27$	10.86	-7.02	693	<del>-48</del> 00	300	154
16,500	-14,000 $-10,100$	75.89	20.00	10.78	<b>-6.60</b>	1,681	-110 00 -110 00	336	155
18,600	-5,600	75.82 67.78	25.00	10.33	-3.11	3,000	<b>—93</b> 00	750	156
9,670	<b>—3</b> ,270	49.59	42.86	11.41	-3.86	423	<b>—16</b> 00	181	157
6,860	-3,270 7,840	52.31	25.08	10.55	12.06	1,969	237 00	493	158
<b>5</b> ,520	480	56.25	31.25	11.50	1.00	1,200	12 00	375	159
10,700	-5,700	81.52	13.04	11.63	-6.19	876	<b>—54</b> 00	114	160
2,420	-1,020	60.00	33.00	12.10	-5.10	1,111 2,264 1,100	<b>—</b> 56 00	366	161
2,420 12,240	-4,591	62.50	$\frac{31.13}{27.27}$	10.20	-3.83	2,264	<b></b> 86 00	704	162
5,920	80	61.82	27.27	10.76	.15	1,100	1 60	300	163
6,600	-3,600	72.55	21.57	12.94	<del>-7</del> 06	1,700	$-120\ 00$	$\frac{366}{294}$	16 <b>4</b> 165
2,363	2,262 225	53.33 65.46	24,24	$11.46 \\ 10.54$	10.97	1,213 1,617	133 00 13 00	375	166
$\frac{2,900}{11,100}$	-7,100	67.71	23.18 28.13	11.56	-7.40	1,600	-118 00	450	167
7.200	10,800	42.43	30.30	10.90	16.37	660	108 00	200	168
$\frac{7,200}{26,800}$	-16,800	60.00	36 00	10.72	16.37 -6.72	1,785 1,769	-120 00	642	169
8,600	3,400	62.50	22.50	10.75	4.25	1,769	163 00	384	170
2.480	2.120	58.26	21.74	10 78	9,22	1,769	163 00	384	171
2,480 9,200 8,550	-4,200 $-3,000$ $-3,000$	$70.00 \\ 57.32$	$21.74 \\ 23.75$	11.50	-5.25	1,600 3,360 1,142	-84 00	380	172 173
8,550	9,300	57.32	1 21.43	10 18	11.07	3,360	372 00 —13 00	720	173
4,480	-480	69 00	25.00	10 18 11.20 11.21	-1.20 12.36	1,142	<del>-13 00</del>	285	174
13,800	15,200	43.91	32.52	11.21	12.36	1,004	208 00 67 00	547 333	175 176
11,920 15,700	5,080 6,700	62 50 62 07	$\frac{22.32}{31.73}$	10.64 $10.82$	-4.51 $-4.62$	1,493 966	67 00 -44 00	306	177
4,100	2,900	60.00	20.00	11.71	8.29	2,692	223 00	538	177 178 179
32,520	28,480	68.34	11.33	10.84	9.49	1,986	188 00	225	179
16,340	6,660	57.86	25.71	11.67	4.76	1,228	58 00	315	180
27.817	-7,817	58.89	33.25	10.94	-3.08	1,059	-32 00	352	181
$\frac{27,817}{7,500}$	11.500	43.06	30.55	10 42	15.97	1,358	$\frac{-32\ 00}{217\ 00}$	415	182
5,800	-3,800	63.64	32.73	10.54	-6.91	1,833	<b>—126</b> 00	600	183
15,080 11,250	-10,080 -8,750	67.86 71.79 58.33	28.57	10.77	<b>-7.20</b>	1,400	-100 00	400	184
11,250	-8,750	71.79	25.64	11.54	-8.97 4.40	878	-78 00 49 00	225 296	185 186
$3,180 \\ 62,500$	1,320 2,500	59.09	26.67 $29.09$	10.60 11.36	4.40	1,111	7 04	450	187
3,380	<del>-380</del>	48.27	41.38	11.65	-1.30	1,450	-19 00	600	188
1,380	620	41 67	41.67	11.50	5 16	480	25 00	200	189
9,675	3,075	66.12	19.83	10.66	3.39	1,512	51 00	300	190
16,900	-6,900	62 50	31.25	10.56	-4.31	720	-31 00	225	191
9,960	6,840	51.66	29.80	10.99	7.55	1,224	92 00	364	192
5,580	6,840 -1,580	66.67	25.00	11.62	<b>—</b> 3 29	1,714	-56 00	428	193
8,100	-3,100	46 67	46.67	10 80	-4.14	1,000	-41 00	466	194
16,900 14,020	9,350	45.86	36.03	11.66	6.45	1,381	89 00	$\frac{497}{374}$	195 196
14,020	7,980	50.00 52.75	$\begin{vmatrix} 33.08 \\ 28.57 \end{vmatrix}$	10.78 10.99	6.14 7.69	1,130	69 00 87 00	325	197
10,000	7,000	58.02	36.64	10.78	-5.44	1,045	_56 00	382	198
12,557	-6,248 $3,800$	53.64	31.82	11 09	3.45	1,037	35 00	330	199
10,000 12,397 12,200 3,180	-1,180	53.34	40.00	10 60	-3 94		-39 00	400	200
4,000	_	62.16	27.03	10.81	-	1,762	_	476	201
14,900	-4,900	64.00	28.00	11.92	-3.92	576	-22 00	161	202
2,120	1,880	55.00	25.00	10.60	9.40	1,538	144 00	384	203
6,600	3,400	58.33	25.00	11.00	5.67	2,400	136 00	600	204
15,600	-600	56.67	33.33	10.40	40	1,500	-6 00	500	205
	1	1	1		1		1	1	1

# STATISTICS OF LABOR.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
206 207 208 209 210	29 133 35 18 80	\$2,500 30,000 6,000 5,000 20,000	\$10,000 40,000 12,000 7,200 32,000	\$15,000 360,000 20,000 11,000 63,400	\$35,000 500,000 40,000 20,000 100,000	\$10,000 100,000 8,000 1,800 4,600	28.57 20.00 20.00 9.00 4.60
211 212 213 214 215 216 217 218 219 220	39 30 150 100 240 60 250 115 44	1,500 10,000 8,000 40,000 40,000 8,000 60,000 18,000 25,000 15,000	15,500 10,000 40,400 30,000 84,500 18,720 40,000 35,000 25,000 30,000	27,350 25,000 78,400 44,000 149,672 26,600 200,000 43,000 46,185 67,000	45,000 45,000 159,000 100,000 254,172 48,000 250,000 100,000 78,000 100,000	2,150 10,000 40,200 26,000 20,000 2,680 10,000 22,000 6,815 3,000	4.77 22.22 25.28 26.00 7.86 5.58 4.00 22.00 8.73 3.00
221 222 223 224 225 226 227 228 229 230	50 40 16 50 16 42 75 32 80 33	5,000 8,000 8,500 9,000 600 3,000 6,000 10,000 20,000	30,000 20,000 6,741 15,000 7,000 12,600 30,000 15,000 30,484 15,000	24,000 36,000 16,798 25,000 11,000 30,200 60,000 22,500 78,000 30,000	68,000 60,000 28,520 45,000 20,250 50,000 100,000 37,500 117,570 54,000	14,000 4,000 4,981 5,000 2,250 7,200 10,000 - 9,086 9,000	20.59 6.66 17.47 11.11 11.11 14.40 10.00 - 7.72 16.66
231 232 233 234 235 236 237 238 239 240	80 87 105 31 250 17 12 13 9 43	20,000 50,000 25,000 12,000 8,000 25,000 2,000 7,500 26,000 5,000	20,000 70,000 45,000 8,000 10,000 7,200 7,200 7,000 5,000 11,000	75,000 100,000 85,000 30,000 250,000 60,000 70,000 213,000 20,000	$\begin{array}{c} 100,000 \\ 190,016 \\ 140,000 \\ 45,000 \\ 50,000 \\ 270,000 \\ 75,000 \\ 80,000 \\ 250,000 \\ 36,000 \end{array}$	5,000 - 20,016 10,000 7,000 10,000 12,800 7,800 3,000 32,000 5,000	5.00 10.54 7.15 15 55 20.00 4.74 10.40 3.75 12.80 13.88
241 242 243 244 245 246 247 248 249 250	98 27 36 25 85 36 50 25 170 300	20,000 1,000 15,000 10,000 25,000 5,000 5,000 100,000 200,000	22,000 6,000 15,000 19,000 50,000 25,000 10,000 80,000 130,000	44,000 ·10,000 35,000 43,000 60,000 27,100 40,400 31,500 225,671 280,000	88,000 20,000 60,000 67,000 125,000 56,000 63,500 50,000 355,000 500,000	22,000 4,000 10,000 5,000 15,000 8,900 -1,900 8,500 49,329 90,000	25.00 20.00 16.67 7.46 12.00 15.89 2.99 17.00 13.89 18.00
251 252 253 254 255 256 257 258 259 260	500 375 270 300 25 80 50 25 35 25	150,000 125,000 100,000 125,000 3,000 30,000 8,000 10,000 9,000 8,000	200,000 150,000 75,000 150,000 6,000 30,000 26,000 12,500 12,000 15,000	400,000 328,750 178,000 323,333 15,000 110,000 80,000 43,500 28,000 52,500	700,000 600,000 300,000 600,000 25,000 175,000 70,000 50,000 85,000	100,000 121,250 47,000 126,667 4,000 35,000 14,000 14,000 10,000 17,500	14.29 20.20 15.67 21.11 16.00 20.00 11.66 20.00 20.00 20.58

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employe.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$3,650 51,800 4,360 2,300 11,200	\$6,350 48,200 3.640 500 6,600	42.86 72.00 50.00 55.00 63.40	28.57 8.00 30.00 36.00 32.00	10.43 10.36 10.90 11.50 11.20	18.14 9.64 9.10 -2.50 -6.60	\$1,206 3,759 1,143 1,111 1,250	\$219 00 362 00 104 00 -27 00 -82 00	\$345 300 342 400 400	206 207 208 209 210
4,590 5,100 16,380 10,600 27,817 5,280 28,600 11,080 9,300 10,900	-2,440 4,900 23,820 15,400 -7,817 -2,600 -18,600 10,920 -2,485 -7,900	60.78 55.56 49.31 44.00 58.89 55.42 80.00 43.00 59.22 67.00	34.45 22.22 25.41 30.00 33.25 39.00 16.00 35.00 32.05 30.00	10.20 11.33 10.30 10.60 10.94 11.00 11.44 11.08 11.92 10.90	-5.43 10.89 14.98 15.40 -3.08 -5.42 -7.44 10.92 -3.19 -7.90	1,153 1,500 1,060 1,000 1,059 800 1,000 869 1,772 1,000	-62 00 163 00 158 00 154 00 -32 00 -43 00 -74 00 94 00 -56 00 -79 00	397 333 269 300 352 312 160 304 568 300	211 212 213 214 215 216 217 218 219 220
7,100 6,480 3,362 5,040 2,061 5,180 10,360 4,350 12,957 5,430	$\begin{array}{c} 6,900 \\ -2,480 \\ 1,619 \\ -40 \\ 189 \\ 2,020 \\ -360 \\ -4,350 \\ -3,871 \\ 3,570 \end{array}$	35.29 60.00 53.90 55.56 54.32 60.40 60.00 60.00 66.34 55.56	44.12 33 34 23.63 33.33 34.57 25.20 30.00 40.00 25.94 27978	10.44 10.80 11.79 11.20 10.17 10.36 10.36 11.60 11.02 10.05	$\begin{bmatrix} 10.15 \\ -4.14 \\ 5.68 \\09 \\ 94 \\ 4.04 \\36 \\ -11.60 \\ -3.30 \\ 6.61 \end{bmatrix}$	1,360 1,500 1,782 900 1,265 1,190 1,333 1,171 1,469 1,636	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	600 500 421 300 437 300 400 468 381 454	221 222 223 224 225 226 227 228 229 230
11,200 22,002 15,500 5,220 5,480 28,500 7,620 8,450 26,560 3,900	$\begin{array}{c} -6,200 \\ -1,986 \\ -5,500 \\ 1,780 \\ 4,520 \\ -15,700 \\ 180 \\ -5,450 \\ 5,440 \\ 1,100 \end{array}$	75.00 52.62 60.71 66.67 60.00 92.59 80.00 87.50 85.20 55.56	20.00 36.84 32.14 17.78 20.00 2.67 9.60 8.75 2.00 30.56	11.20 11.58 11.07 11.60 10.96 10.55 10.16 10.62 10.83	-6.20 -1.04 -3.92 9.04 -5.81 -6.81 2.18 3.05	1,250 2,184 1,335 1,451 200 15,882 6,250 6,154 27,777 837	$\begin{array}{c} -77\ 00 \\ -22\ 00 \\ -52\ 00 \\ 57\ 00 \\ 18\ 00 \\ -1,676\ 00 \\ -15\ 00 \\ -419\ 00 \\ 604\ 00 \\ 25\ 00 \\ \end{array}$	250 804 428 258 40 424 600 538 555 255	231 232 233 234 235 236 237 238 239 240
10,000 2,060 6,900 7,300 14,000 7,100 6,650 5,300 41,500 62,000	12,000 1,940 3,100 -2,300 1,000 1,800 -8,550 3,200 7,829 28,000	50 00 50.00 58.33 64.18 48.00 48.39 63.62 63.00 63.57 56.00	25.00 30.00 25.00 28.36 40.00 35.72 39.37 20.00 22.54 26.00	11.36 10.30 11.50 10.89 11.20 12.67 10.47 10.60 11.69 12.40	13.64 9.70 5.17 -3.43 .80 3.22 -13.46 6.40 2.20 5.60	897 740 1,666 2,680 1,470 1,555 1,270 2,000 2.088 1,666	122 00 71 00 86 00 -92 00 11 00 50 00 -171 00 128 00 46 00 93 00	224 222 416 760 588 555 500 400 470 433	241 242 243 244 245 246 247 248 249 250
79,000 67,500 36,000 67,500 2,680 19,300 12,480 7,600 5,540 8,980	21,000 53,750 11,000 59,167 1,320 1,520 6,400 4,460 8,520	57.14 54.80 59.33 53.89 60.00 62.86 66.67 62.14 56.00 61.77	28.57 25.00 25.00 25.00 24.00 17.14 21.67 17.86 24.00 17.65	11.29 11.25 12.00 11.25 10.72 11.03 10.40 10.86 11.08 10.56	3.00 8.95 3.67 9.86 5.28 8.97 1.26 9.14 8.92 10.02	1,400 1,600 1,111 2,000 1,000 2,187 2,400 2,800 1,428 3,400	42 00 143 00 40 00 197 00 52 00 196 00 30 00 256 00 127 00 340 00	400 400 277 500 240 375 520 500 342 600	251 252 253 254 255 256 257 258 259 260

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year,	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
261	50	\$6,000	\$30,000	\$66,000	\$100,000	\$10,000	10.00
262	20	5,000	9,500	40,000	60,000	10,500	17.50
263	27	2,500	5,000	12,900	20,000	2,100	10.50
264	40	6,500	10,000	20,000	45,000	15,000	33.33
265	17	10,000	5,880	10,000	18,000	2,120	11.77
266	20	3,000	5,200	13,000	22,000	3,800	17.27
267	100	20,000	72,300	160,000	285,000	52,700	18.48
268	53	8,000	15,718	27,519	47,287	4,050	8.56
269	30	20,000	13,000	25,000	60,000	22,000	36.66
270	31	,000	15,000	48,900	80,000	16,100	20.12
271	30	6,000	13,600	52,000	80,000	14,400	18.00
272	20	1,000	6,500	19,230	30,000	4,270	14.23
273	150	43,000	67,000	130,000	240,000	43,000	17.91
274	90	35,000	48,000	128,000	200,000	24,000	12.00
275	75	10,000	30,000	140,000	216,000	46,000	21.29
276	85	7,000	25,000	68,100	110,000	16,900	15.36
277	41	4,000	12,500	41,433	66,810	12,877	19.27
278	20	4,000	9,500	14,400	30,000	6,100	20.33
279	23	4,500	10,000	18,200	35,000	6,800	19.42
280	27	10,000	12,000	26,533	48,000	9,467	19.72
281	35	5,000	15,000	28,500	52,000	8,500	16.34
282	33	2,000	12,000	24,890	46,000	9,110	19.80
283	15	1,000	5,400	10,500	20,000	4,100	20.50
284	19	2,000	6,500	20,000	32,000	5,500	17.18
285	75	40,000	50,000	77,100	150,000	22,900	15.26
286	27	13,000	12,220	36,000	60,000	11,780	19.63
287	20	5,000	10,800	27,100	46,000	8,100	17.60
288	35	5,000	12,600	38,000	60,000	9,400	15.66
289	25	5,000	7,000	21,300	35,000	6,700	19.14
290	30	25,000	19,350	42,000	75,000	13,650	18.20
291	150	35,000	80,000	140,000	250,000	30,000	12.00
292	35	18,000	24,000	57,240	100,000	18,760	18.76
293	65	16,000	20,000	38,400	70,000	11,600	16.57
294	32	8,000	15,000	35,000	60,000	10,000	16.66
295	83	25,000	45,000	100,000	175,000	30,000	17.14
296	25	7,000	7,000	22,560	36,000	6,440	17.88
297	200	125,000	115,000	208,000	340,000	17,000	5.00
298	30	17,000	15,000	24,700	48,000	8,300	17.29
299	60	15,000	33,000	55,000	100,000	12,000	12.00
300	30	12,000	10,000	17,600	35,000	7,400	21.14
301 302 303 304 305 306 307 308 309 310	50 108 70 200 59 12 216 90 90 20	10,000 20,000 25,000 80,000 20,000 5,000 100,000 10,000 10,000	25,000 45,000 30,000 70,000 25,000 6,240 75,000 30,000 7,500	38,520 89,900 87,500 166,000 56,500 20,000 165,000 140,000 54,133 41,480	$\begin{array}{c} 75,000 \\ 165,000 \\ 150,000 \\ 280,000 \\ 100,000 \\ 40,000 \\ 295,000 \\ 225,000 \\ 100,000 \\ 65,000 \end{array}$	11,480 30,100 32,500 44,000 18,500 13,760 55,000 10,000 15,867 16,020	15.30 18.24 21.66 15.71 18.50 34.40 18.64 4.44 15.86 24.64
311	15	3,500	5,500	24,200	36,000	6,300	17.50
312	100	40,000	50,000	85,000	150,000	15,000	10 00
313	85	30,000	50,000	75,000	150,000	25,000	16.66
314	176	90,000	90,000	225,700	400,000	84,300	21.07
315	20	8,000	7,500	25,800	40,000	6,700	16.75

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock nsed of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$10,360 6,300 2,159 4,890 2,400 2,380 29,700 5,029 7,200 8,180	$\begin{array}{c} -\$360 \\ 4,200 \\ -50 \\ 10,110 \\ -280 \\ 1,420 \\ 23,000 \\ -979 \\ 14,800 \\ 7,920 \\ \end{array}$	60.00 66.67 64.50 44.45 55.56 59.10 56.15 58.20 41.67 61.13	30.00 15.83 25.00 22.22 32.67 23.63 25.37 33.24 21.67 18.75	10.36 10.50 10.75 10.86 13.33 10.81 10.42 10.63 12.00 10.22	$\begin{array}{c}36 \\ 7.00 \\25 \\ 22.47 \\ -1.56 \\ 6.46 \\ 8.06 \\ -2.07 \\ 24.66 \\ 9.90 \end{array}$	\$2,000 3,000 740 1,125 1,058 1,100 2,850 892 2,000 2,580	$\begin{array}{c} -\$7 \ 20 \\ 210 \ 00 \\ -1 \ 85 \\ 252 \ 00 \\ -16 \ 00 \\ 71 \ 00 \\ 230 \ 00 \\ -18 \ 00 \\ 493 \ 00 \\ 255 \ 00 \end{array}$	\$600 475 185 250 345 260 723 296 433 483	261 262 263 264 265 266 267 268 269 270
8,360	6,040	65.00	17.00	10.45	7.55	2,666	201 00	453	271
3,060	1,210	64.10	21.67	10.20	4.03	1,500	60 00	325	272
26,580	16,420	54.17	27.92	11.07	6.84	1,600	109 00	446	273
22,100	1,900	64.00	24.00	11.05	.95	2,222	21 00	533	274
22,200	23,800	64.82	13.89	10.27	11.02	2,880	317 00	400	275
11,420	5,480	61.91	22.73	10.38	4.98	1,294	64 00	294	276
6,921	5,956	62.02	18.71	10.35	8.92	1,629	145 00	304	277
3,180	2,920	48.00	31.67	10.60	9.73	1,500	146 00	475	278
3,770	3,030	52.00	28.58	10.77	8.65	1,521	131 00	434	279
5,400	4,067	55.28	25.00	11.25	8.47	1,777	150 00	444	280
5,500	3,000	54.81	28,85	$\begin{array}{c} 10.57 \\ 10.26 \\ 10.30 \\ 10.37 \\ 11.60 \\ 11.30 \\ 10.65 \\ 11.00 \\ 10.85 \\ 12.00 \end{array}$	5.77	1,485	85 00	428	281
4,720	4,390	54.11	26,09		9.54	1,393	90 00	363	282
2,060	2,040	52.50	27,00		10.20	1,333	136 00	360	283
3,320	2,180	62.50	20,32		6.81	1,684	114 00	342	284
17,400	5,500	51.40	33,34		3.66	2,000	73 00	666	285
6,780	5,000	60.00	20,37		8.33	2,222	185 00	452	286
4,900	3,200	58.93	23,47		6.95	2,300	160 00	540	287
6,600	2,800	63.34	21,00		4.66	1,714	80 00	360	288
3,800	2,900	60.86	20,00		8.29	1,400	116 00	240	289
9,000	4,650	56.00	25,80		6.20	2,500	155 00	645	290
27,100	2,900	56.00	32.00	10.84	1.16	1,666	19 00	533	291
11,080	7,680	57.24	24.00	11.08	7.68	2,857	219 00	685	292
7,960	3,640	54.86	28.57	11.37	5.20	1,076	56 00	307	293
6,480	3,520	58.34	25.00	10.80	5.86	1,875	110 00	468	294
19,000	11,000	57.14	25.72	10.86	6.28	2,108	132 00	542	295
4,020	2,420	62.67	19.45	11.16	6.72	1,440	96 00	280	296
41,500	-24,500	61.18	33.82	12.20	-7.20	1,700	—122 00	575	297
5,820	2,480	51.46	31.25	12.12	5.17	1,600	82 00	500	298
10,900	1,100	55.00	33.00	10.90	1.10	1,666	18 00	550	299
4,220	3,180	50.29	28.57	12.05	9.09	1,166	106 00	33	300
8,100	3,380	51.36	33.34	10.80	4.50	1,500	67 00	500	301
17,700	12,400	54.49	27.27	10.73	7.51	1,527	114 00	416	302
16,500	16,000	58.34	20 00	11.09	10.66	2,142	228 00	428	303
32,800	11,200	59.29	25.00	11.71	4.00	1,400	56 00	350	304
11,200	7,300	56.50	25.00	11.20	7.30	1,694	123 00	423	305
4,300	9,460	50.00	15.60	10.75	23.65	3,333	788 00	20	306
35,500	19,500	55.93	25.43	12.03	6.61	1,365	90 00	347	307
28,500	-18,500	62.22	33.34	12.66	-8.22	2,500	-205 00	833	308
10,600	5,267	54.14	30.00	10.60	5.26	1,111	58 00	333	309
7,100	8,920	63.82	11.54	10.92	13.72	3,250	446 00	375	310
3,810	2,490	67.22	15.28	10.58	6.92	2,400	166 00	366	311
17,400	—2,400	56.67	33.33	11.60	-1 60	1,500	-24 00	500	312
16,800	8,200	50.00	33.34	11.20	5.46	1,764	49 00	588	313
45,400	38,900	56.43	22.50	11.35	9.72	2,352	228 00	529	314
4,480	2,220	64.50	18.75	11.20	5.55	2,000	111 00	375	315

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year,	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
316	150	\$34,600	\$85,000	\$180,000	\$300,000	\$35,000	11.66
317	110	10,000	35,000	65,817	106,900	6,083	5.69
318	145	75,000	101,792	210,000	360,000	48,208	13.39
319	350	50,000	125,000	210,000	375,000	40,000	10.66
320	150	40,000	75,000	200,000	300,000	25,000	8.33
321 322 323 324 325 326 327 328 329 330	40 12 16 100 75 61 100 250 600 150	80,000 2,000 3,000 10,000 25,000 15,000 75,000 150,000 100,000	31,200 7,500 8,000 30,000 50,000 40,000 116,000 292,500 70,000	49,000 11,000 12,000 90,000 125,000 35,000 50,000 234,000 425,000 190,000	100,000 20,000 25,000 125,000 189,500 80,000 90,000 372,000 812,000 300,000	19,800 1,500 5,000 5,000 14,500 15,000 22,000 94,500 40,000	19.80 7.50 20.00 4.00 7.65 18.75 
331 332 333 334 335 336 337 338 359 340	175 150 125 300 210 92 35 26 37 15	10,000 60,000 30,000 115,000 250,000 35,000 6,000 5,000 6,000	100,000 70,000 50,000 115,000 97,938 30,000 20,000 12,000 25,000 5,000	140,000 100,000 95,000 200,000 225,000 51,136 25,000 36,000 36,000 12,000	300,000 200,000 175,000 375,000 344,072 100,000 60,000 50,000 75,000 20,000	60,000 30,000 30,000 60,000 21,134 18,864 15,000 2,000 14,000 3,000	20.00 15.00 17.14 16.00 6.14 18.86 25.00 4.00 18.66 15.00
341	26	5,000	10,000	19,000	35,000	6,000	17.14
342	65	10,000	21,000	42,000	70,000	7,000	10.00
343	75	15,000	30,000	60,000	100,000	10,000	10.00
344	34	25,000	14,070	74,253	97,655	9,332	9.55
345	160	30,000	87,634	210,373	331,508	33,501	10.00
346	25	5,000	10,500	29,500	50,000	10,000	20.00
347	14	7,000	5,000	9,365	15,500	1,135	7.32
348	25	5,000	17,500	51,000	75,000	6,500	8.66
349	40	5,000	24,000	60,000	98,000	14,000	14.28
350	260	100,000	156,000	261,000	460,000	43,000	9.35
351	50	10,000	19,000	35,000	65,000	11,000	16.92
352	75	50,000	45,000	125,000	200,000	30,000	15.00
353	34	1,500	20,000	31,000	60,000	9,000	15.00
354	18	80,000	14,483	570,000	596,600	12,117	2.03
355	12	25,000	7,500	300,000	330,000	22,500	6.81
356	15	5,000	6,500	16,000	25,000	2,500	10.00
357	14	11,000	5,000	7,730	13,900	1,170	8.41
358	35	25,000	11,602	31,000	63,000	20,398	32.37
359	55	24,600	15,000	180,000	200,000	5,000	2.50
360	20	18,000	12,500	90,000	106,000	3,500	3.30
361	20	3,000	6,000	7,000	20,000	7,000	$\begin{array}{c} 35.00 \\ 5.73 \\ 8.66 \\ 20.00 \\ 45.83 \\ 12.80 \\ 20.00 \\ 10.71 \\ 24.34 \\ 10.27 \end{array}$
362	30	10,000	10,125	70,000	85,000	4,875	
363	41	25,000	18,500	50,000	75,000	6,500	
364	20	6,000	10,000	14,000	30,000	6,000	
365	18	20,000	9,000	4,000	24,000	11,000	
366	16	10,000	7,650	56,000	73,000	9,350	
367	55	5,000	20,000	60,000	100,000	20,000	
368	133	20,000	40,000	60,000	112,000	12,000	
369	40	6,000	15,600	27,092	56,430	13,738	
370	32	10,000	15,340	18,576	37,800	3,884	

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro-	Average yearly net profit per employe;	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$32,040 11,290 40,500 40,500 32,400	\$2,960 $-5,207$ $7,708$ $-500$ $-7,400$	60.00 61.57 58.33 56.00 66.67	28.34 32.74 28.28 33.34 25.00	10.68 10.56 11.25 10.80 10.80	.98 487 2.14 14 2.47	\$2,000 971 2,482 1,071 2,000	\$19 00 -47 00 53 00 -142 00 -49 00	\$566 318 702 357 500	316 317 318 319 320
14,800 2,120 2,680 13,100 20,450 8,900 9,600 41,700 90,200 36,000	$\begin{array}{c} 5,000 \\ -620 \\ 2,320 \\ -8,100 \\ -5,950 \\ 6,100 \\ -9,600 \\ -19,700 \\ 4,300 \\ 4,000 \end{array}$	49.00 55.00 48.00 72.00 65.96 43.75 55.55 62.91 52.34 63.34	31.20 37.50 32.00 24.00 26.30 37.50 44.44 31.18 36.03 23.33	14.80 10 60 10.72 10.48 10.70 11.12 10.67 11.20 11.11 12.00	5.00 -3.10 9.28 -6.48 -3.14 7.63 -10.66 -5.29 .52 1.33	2,500 1,666 1,562 1,250 2,526 1,311 900 1,488 1,353 2,000	$\begin{array}{c} 125\ 00 \\ -51\ 00 \\ 145\ 00 \\ -81\ 00 \\ -79\ 00 \\ 100\ 00 \\ -96\ 00 \\ -78\ 00 \\ 7\ 16 \\ 26\ 00 \\ \end{array}$	• 780 625 500 300 666 491 400 464 487 466	321 322 323 324 325 326 327 328 329 330
30,600 23,600 19,300 41,400 49,407 12,100 6,360 5,360 7,800 2,360	29,400 6,400 10,700 15,600 —28,273 6,764 8,640 —3,360 6,200 640	46.67 50.00 54.29 53.33 65.39 51.14 41.67 72.00 48.00 60.00	33,33 35,00 28,57 30,67 28,47 30,00 33,33 24,00 33,34 25,00	10.20 11.80 11.02 11.84 14.35 12.10 10.60 10.72 10.40 11.80	9.80 3.20 6.12 4.16 -8.21 6.76 14.40 -6.72 8.26 3.20	1,714 1,333 1,400 1,250 1,638 1,086 1,714 1,923 2,027 1,333	168 00 42 00 85 00 52 00 -134 00 246 00 -129 00 167 00 42 00	571 466 400 383 466 326 571 461 675 333	331 332 333 334 335 336 337 338 339 340
3,800 7,600 10,900 11,266 34,951 5,300 1,970 7,800 10,100 52,000	2,200 -600 -900 -1,934 -1,450 4,700 -835 -1,300 3,900 -9,000	$\begin{array}{c} 54\ 29 \\ 60.00 \\ 60.00 \\ 76\ 04 \\ 63.46 \\ 59.00 \\ 60.42 \\ 48.00 \\ 61.23 \\ 56.74 \end{array}$	28.57 30.00 30.00 14.41 26.44 21.00 32.26 23.34 24.49 33.91	10.86 10.85 10.90 11.53 10.54 10.60 12.70 10.40 10.30 11.31	6.28 85 90 -1.98 44 9 40 -5 38 -1.74 3.98 -1.96	1,346 1,076 1,333 2,577 2,071 2,000 1,107 3,000 2,450 1,769	$\begin{array}{c} 84\ 00 \\ -9\ 23 \\ -12\ 00 \\ -56\ 00 \\ -906\ 00 \\ -98\ 00 \\ -59\ 00 \\ -52\ 00 \\ -7\ 00 \\ -34\ 00 \\ \end{array}$	361 323 400 413 547 420 357 700 600 600	341 342 343 344 345 346 347 348 349 350
7,100 23,000 6,090 64,469 34,500 2,800 2,050 7,800 21,440 11,680	$\begin{array}{c} 3,900 \\ 7,000 \\ 2,910 \\ -52,343 \\ -12,000 \\ -300 \\ -880 \\ 12,598 \\ -16,440 \\ -8,180 \\ \end{array}$	53.85 62.50 51.67 95.54 90.91 64.00 55.61 49.21 90.00 84.91	29.23 22.50 33.33 2.43 2.28 26.00 35.98 18.42 7.50 11.79	10.92 11.50 10.15 10.80 10.45 11.20 14.74 12.38 10.72 11.01	6.00 3.50 4.85 -8.77 -3.64 -1.20 -6.33 19.99 -8.22 -7.71	1,300 2,666 1,764 33,144 27,500 1,667 993 1,800 3,636 5,300	78 00 93 00 85 00 -2,907 00 -1,000 00 -63 00 357 00 -298 00 -409 00	380 600 588 804 625 433 357 331 272 625	351 352 353 354 355 356 357 358 359 360
2,180 9,100 9,000 3,360 3,600 7,900 10,300 12,400 6,003 4,380	$\begin{array}{c} 4,820 \\ -4,225 \\ -2,500 \\ 2,640 \\ 7,400 \\ 1,450 \\ 9,700 \\ -400 \\ 7,735 \\ -496 \end{array}$	35 00 82.36 66 67 46 67 16.67 76.72 60.00 53.57 48 01 49.15	30.00 11.91 24.67 33.33 37.50 10.48 20.00 35.72 27.65 40.58	10.90 10.70 12.00 11.20 15.00 1.98 10.30 11.07 10.63 11.58	24.10 -4.97 -3.34 8.80 30.83 10.82 9.70 36 13.71 -1.31	1,000 2,833 1,829 1,500 1,333 4,562 1,818 842 1,410 1,181	241 00 -140 00 -60 00 132 00 411 00 90 00 176 00 -3 00 -15 00	300 337 451 500 500 478 363 300 390 479	361 362 363 364 365 366 367 368 369 370

In explanation of apparently excessive value of product per employé in establishments 354 and 355, and in many other instances, see consideration of tables hereinafter.

# STATISTICS OF LABOR.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
371 372 373 374 375 376 377 378 379 380	25 22 50 43 100 300 30 240 60 17	\$10,000 3,500 12,000 4,000 15,000 5,000 85,000 8,500 1,000	\$6,200 8,000 20,800 12,400 30,000 115,000 10,860 72,487 15,000 6,150	\$8,500 10,000 22,930 28,704 35,000 215,000 32,400 161,800 29,437 8,988	\$15,000 20,000 46,000 43,160 75,000 350,000 54,000 253,27,5 55,000 17,640	\$300 2,000 2,270 2,056 10,000 20,000 10,740 18,988 10,563 2,502	2.00 10.00 4.93 4.76 13.33 5.71 19.88 7.49 19.20 14.18
381 282 383 384 385 386 387 388 389 390	33 12 305 100 75 40 30 18 150 53	2,500 5,000 50,000 20,000 5,000 5,000 2,500 1,500 20,000 4,700	10,400 5,200 83,868 33,264 15,000 8,480 8,400 6,320 50,000 7,080	15,497 8,175 162,323 75,980 21,084 20,076 11,647 9,072 85,560 9,721	27,000 14,414 278,568 120,000 40,000 37,800 22,651 16,818 155,000 19,656	1,103 1,039 32,383 10,756 3,916 9,244 2,604 1,456 19,140 2,855	4.08 7.20 11.63 8 96 9.79 24.45 11.49 8 64 12 54 14.52
391 392 393 394 395 396 397 398 399	45 40 40 50 123 14 38 367 64 276	40,000 25,000 20,000 40,000 10,000 3,070 4,000 125,000 45,000	15,000 25,000 5,000 20,000 60,677 5,200 7,000 110,000 19,000 65,000	50,000 65,000 30,000 80,225 109,550 16,000 9,000 340,000 33,712 134,328	72,000 110,000 50,000 108,675 193,496 24,000 18,000 515,000 58,125 235,000	7,000 20,000 15,000 8,450 23,269 2,800 2,000 65,000 5,413 35,677	$\begin{array}{c} 9.72 \\ 18.18 \\ 30.00 \\ 7.77 \\ 12.02 \\ 11.66 \\ 11.11 \\ 12.62 \\ 9.31 \\ 15.18 \end{array}$
401 402 403 404 405 406 407 408 409 410	75 30 80 20 22 263 200 64 20 70	70,000 5,000 20,000 4,000 1,500 20,000 30,000 8,000 2,500 20,000	14,000 8,000 35,000 6,000 6,587 79,000 60,000 27,600 8,320 22,000	29,700 19,740 56,250 15,000 14,068 131,550 139,700 46,000 15,738 28,000	50,000 35,000 100,000 23,000 25,396 250,000 250,000 92,000 30,000 61,135	6,300 7,260 8,750 2,000 4,741 39,150 50,300 18,400 5,942 11,135	$\begin{array}{c} 12.60 \\ 20.74 \\ 8.75 \\ 8.69 \\ 18.66 \\ 15.78 \\ 20.12 \\ 20.00 \\ 19.80 \\ 18.21 \end{array}$
411 412 413 414 415 416 417 418 419 420	50 40 18 44 75 64 25 105 125 52	10,000 12,000 1,500 7,000 5,000 30,000 6,300 25,000 25,000 15,000	16,000 12,000 6,000 13,000 17,600 21,312 5,000 46,000 36,000 17,000	49,000 50,000 10,230 34,000 30,000 46,612 18,000 93,960 74,000	75,000 72,000 19,600 55,000 55,000 71,500 27,725 149,800 125,000 74,500	10,000 10,000 3,370 8,000 7,400 3,576 4,725 9,840 15,000 8,500	$\begin{array}{c} 13.33 \\ 13.88 \\ 17.19 \\ 14.54 \\ 13.45 \\ 5.00 \\ 17.04 \\ 6.56 \\ 12.00 \\ 11.40 \end{array}$
421 422 423 424 425	16 25 175 42 27	2,500 3,500 95,000 25,000 10,000	7,000 6,000 65,000 17,500 11,000	16,500 12,300 155,000 60,000 25,000	31,200 25,000 240,000 82,200 40,250	7,700 6,700 20,000 4,700 4,250	24.67 26.80 8.33 5.71 10.55

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of yalue of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$2,100 2,210 5,320 4,556 8,400 41,000 5,700 30,428 6,010 1,824	$\begin{array}{c} -\$1,800 \\ -210 \\ -3,050 \\ -2,500 \\ -1,600 \\ -21,000 \\ 5,010 \\ -11,140 \\ 4,553 \\ 678 \end{array}$	56 67 50.00 49.84 66 51 46.67 61.43 60.00 63.80 53 52 50.95	41 33 40.00° 45.22 28.73 40.00 32.86 20.12 28.62 27.28 34.87	$\begin{array}{c} 14.00 \\ 11.05 \\ 11.56 \\ 10.55 \\ 11.20 \\ 11.71 \\ 10.55 \\ 12.01 \\ 10.92 \\ 10.34 \end{array}$	-12 00 -1 05 -6.62 -5.79 -2.13 -6 00 9 33 -4.52 8.28 3.84	\$600 909 920 1,003 750 1,166 1,800 1,055 916 1,037	-\$72 00 -9 54 -61 00 -58 00 -16 00 -70 00 168 00 -47 00 75 00 39 00	\$248 363 416 288 300 383 362 302 250 361	371 372 373 374 375 376 377 378 379 380
2,850 1,741 30,857 13,200 4,300 4,080 2,415 1,771 16,700 2,248	$\begin{array}{c} -1,747 \\ -702 \\ 1,526 \\ -2,444 \\ -384 \\ 5,164 \\ 189 \\ -319 \\ 2,740 \\ 607 \end{array}$	57.40 56.72 58.27 63.32 52.71 53.11 51.42 53.85 55.20 49.46	38.52 36.08 30.10 27.72 37.50 22.44 37.00 37.51 32.26 36.02	$10.55 \\ 12.07 \\ 11.08 \\ 11.00 \\ 10.75 \\ 10.79 \\ 10.66 \\ 10.53 \\ 10.77 \\ 11.43$	-6.47 -4.87 .55 -2.04 96 13.66 .83 -1.89 1.77 3.09	818 1,201 913 1,200 533 945 755 936 1,033 370	$\begin{array}{c} -52 \ 00 \\ -58 \ 00 \\ 5 \ 00 \\ -24 \ 00 \\ -5 \ 12 \\ 129 \ 00 \\ 6 \ 30 \\ -17 \ 00 \\ 18 \ 00 \\ 11 \ 00 \\ \end{array}$	315 433 274 332 200 212 280 351 333 133	381 382 383 384 385 386 387 388 389 390
9,600 12,500 6,200 13,268 19,950 2,580 2,040 59,000 6,413 26,200	-2,600 7,500 8,800 -4,818 3,319 220 -40 6,000 -1,000 9,477	69.45 59.09 60.00 73.82 56.62 66.67 50.09 66.02 58.00 57.16	20,83 22,73 10,00 18,41 31,36 21,67 38,89 21,36 32,69 27,66	13,33 11,36 12,40 12,20 10,31 10,75 11,33 11,45 11,03 11,15	$\begin{array}{c} -3.61 \\ 6.82 \\ 17.60 \\ -4.43 \\ 1.71 \\ .91 \\22 \\ 1.17 \\ -1.72 \\ 4.03 \end{array}$	1,600 2,750 1,250 2,173 1,573 1,714 473 1,403 908 851	-57 00 187 09 220 00 -96 00 26 00 15 00 -1 05 16 00 -15 00 34 00	333 625 125 400 493 371 184 299 296 235	391 392 393 394 395 396 397 398 399 400
9,200 3,800 11,200 2,540 2,630 26,200 26,800 9,680 3,150 7,314	$\begin{array}{c} -2,900 \\ 3,460 \\ -2,450 \\ -540 \\ 2,111 \\ 13,250 \\ 23,500 \\ 8,720 \\ 2,702 \\ 3,821 \end{array}$	59.40 56.40 56.25 65.22 55.40 52.62 55.88 50.00 52.47 45.80	28.00 22.86 35.00 26.09 25.94 31.60 24.00 30.00 27.73 35.99	18.40 10.85 11.20 11.04 10.35 10.18 10.72 10.52 10.50 11.96	-5.80 9.89 -2.45 -2.35 8.31 5.30 9.40 9.48 9.30 6.25	666 1,166 1,250 1,150 1,154 950 1,250 1,437 1,500 873	$\begin{array}{c} -38\ 00 \\ 115\ 00 \\ -30\ 00 \\ -27\ 00 \\ 95\ 00 \\ 50\ 00 \\ 117\ 00 \\ 136\ 00 \\ 139\ 00 \\ 504\ 00 \end{array}$	186 266 437 300 299 300 300 431 416 314	401 402 103 404 405 406 407 408 409 410
8,100 7,920 2,050 5,920 5,800 8,950 3,151 16,480 14,000 8,350	1,900 2,080 1,320 2,080 1,600 -5,374 1,574 -6,640 1,003 150	65.34 69.45 52.20 61.82 54.55 65.19 64.93 62.73 59.20 65.78	21.33 16.67 30 61 23.64 32.00 29 81 18.03 30.71 28.80 22.82	10.80 11.00 10.45 10.76 10.55 12.51 11.36 11.00 11.20	2.53 2.88 6.74 3.78 2.90 -7.51 5.68 -4.44 .80 .20	1,509 1,800 1,088 1,250 733 1,117 1,109 1,426 1,000 1,432	38 00 52 00 73 00 47 00 21 00 —83 00 62 00 —63 00 8 00 288 00	320 300 333 295 234 333 200 438 288 326	411 412 413 414 415 416 417 418 419 420
3,270 $2,710$ $29.700$ $9.720$ $4,625$	4,430 2,990 -9,700 -5 0 0 -375	52.89 49.20 64.59 73.00 62.12	22.44 24.00 27.08 21.29 27.33	10.18 10.81 12.37 11.82 11.49	14.19 15.96 -4.04 -6.11 -91	1,950 1,000 1,371 1,957 1,490	276 00 159 00 55 00 119 00 13 00	437 240 371 416 407	421 422 423 424 425

## STATISTICS OF LABOR.

#### BOOTS AND SHOES — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of 24088 profit of value of product.
426 427 428 429 430	28 30 42 15 76	\$15,000 5,000 10,000 2,000 12,000	\$10,193 14,275 12,800 6,000 40,000	\$39,600 41,725 46,700 11,620 80,000	\$52,032 60,000 66,533 20,000 125,000	\$2,239 4,000 7,033 2,380 5,000	4.30 6.67 10.57 11.90 4.00
431 432 433 434 435 436 437 438 439	25 175 55 35 100 175 18 54 26	16,000 30,500 30,000 5,000 50,000 20,000 2,500 7,000 20,000	11,500 36,450 35,000 6,500 50,000 11,000 18,959 11,128	35,000 123,632 90,000 15,500 150,000 20,000 20,000 32,694 19,000	53,000 173,270 150,000 23,500 225,000 230,000 45,000 61,655 33,125	6,500 13,188 25,000 1,500 25,000 30,000 14,000 10,002 2,997	12.26 7.61 16.66 6.38 11.11 13.04 31.11 16.22 9.04
440 441 442 443 444 445 446 447 448 449	30 18 150 15 23 175 18 45 50	20,000 7,000 1,500 25,000 2,000 6,000 2,500 2,500 4,000 8,000	13,760 7,500 5,500 100,000 5,000 50,600 11,000 7,706 9,000	32,000 20,140 7,500 250,000 6,500 13,000 150,000 20,000 15,500 30,000	50,000 31,000 14,500 370,000 15,000 24,000 230,000 45,000 25,000 50,000	4,240 3,360 1,500 20,000 3,500 5,400 30,000 14,000 1,794 11,000	8.48 10.84 10.34 5.40 23.33 22.50 13.04 31.11 7.17 22.00
450 451 452 453 454 455 456 457 458 459	46 14 35 8 24 30 20 16 16 20	4,500 40,000 20,000 1,000 3,000 5,000 2,000 2,500 3,000	8,000 6,192 15,234 5,200 6,200 7,500 5,200 6,656 11,700 10,000	14,000 17,820 81,455 20,000 20,000 42,500 6,000 2,000 11,000 6,000	24,500 45,611 106,192 28,980 30,000 55,000 18,000 12,500 33,000 25,000	2,500 21,599 9,503 3,780 3,800 5,000 6,800 3,844 10,300 9,000	10.20 47.35 8 94 13.04 12.66 9.09 37.77 30.75 31.21 36 00

#### BOXES.

1	11	\$11,000	\$6,000	\$14,300	\$25,000	\$4,700	18.80
$\frac{1}{2}$	70	25,000	29,900	42,000	"90,000	18,100	20.11
3	13	8,000	5,000	20,000	33,000	8,000	24.24
4	24	5,000	6,000	12,000	20,000	2,000	10.00
5	30	55,000	13,500	61,200	85,000	10.300	12.12
6	20	15,000	8,000	25,000	40,000	7,000	-17.50
7	14	10,000	6,550	20,000	30,000	3,450	-11.50
8	23	15,000	11,280	13,000	28,000	3,720	13 28
9	13	8,600	5,636	7.425	16,465	3,404	20.67
10	33	1,500	10,000	35,000	60,000	15,000	25.00
11	21	20,000	7,500	16,500	30,000	6,000	20.00
12	7	6,000	5,000	20,000	30,000	5,000	-16.66
13	15	4,000	7,500	9,000	18,000	1,500	8.33
14	14	1,200	5,500	12,000	25,000	7,500	-30.00
$\hat{1}\hat{5}$	24	5,000	8,750	10,000	30,000	11,250	37.50

#### BOOTS AND SHOES — Concluded.

1000						THE RESERVE OF THE PERSON NAMED IN	AND DESCRIPTION OF THE PARTY OF	_	
Estimated interest and expenses.	Net profit or loss,	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé.	Average yearly carnings of each employé.	ESTABLISHMENTS.
\$6,103 6,300 7,253 2,120 13,220	$\begin{array}{r} -\$3,864 \\ -2,300 \\ -220 \\ 260 \\ -8,220 \end{array}$	76.11 69.54 70.19 58.10 64.00	19.59 23.79 19.24 30.00 32.00	11.72 10.50 10.90 10.60 10.57	-7.42 -3.83 33 1.30 -6.57	\$1,858 2,000 1,584 1,333 1,644	-\$138 00 -76 00 -5 23 17 00 -108 00	\$364 475 304 400 526	426 427 428 429 430
6,260 19,157 16,800 2,650 25,500 24,200 4,650 6,586 4,513 6,200	$\begin{array}{c} 240 \\ -5,969 \\ 8,200 \\ -1,150 \\ -500 \\ 5,800 \\ 9,350 \\ 3,416 \\ -1,516 \\ -1,960 \end{array}$	66.04 71.35 60.00 65.96 66.67 65.22 44.45 53.03 57.36 64.00	21.70 21.04 23.34 27.66 22.22 21.74 24.45 30.75 33.60 27.52	11.81 11.05 11.20 11.27 11.33 10.52 10.33 10.68 13.62 12.40	$\begin{array}{c} .45 \\ -3.44 \\ 5.46 \\ -4.89 \\22 \\ 2.52 \\ 20.78 \\ 5.54 \\ -4.58 \\ -3.92 \end{array}$	2,120 990 2,727 671 2,250 1,314 2,500 1,141 1,274 1,250	$\begin{array}{c} 9\ 60 \\ -34\ 00 \\ 149\ 00 \\ -32\ 00 \\ -5\ 00 \\ 33\ 00 \\ 519\ 00 \\ 63\ 00 \\ -58\ 00 \\ -49\ 00 \end{array}$	460 208 636 185 500 285 611 351 428 344	431 432 433 434 435 436 437 438 439 440
$\begin{array}{c} 3,520 \\ 1,540 \\ 38,500 \\ 1,620 \\ 2,760 \\ 24,200 \\ 4,650 \\ 2,740 \\ 5,480 \\ 2,720 \end{array}$	$\begin{array}{c} -160 \\ -40 \\ -18,500 \\ 1,880 \\ 2,640 \\ 5,800 \\ 9,350 \\ -946 \\ 5,520 \\ -220 \end{array}$	64.97 51.73 67.57 43.34 54.17 65.22 44.45 62.00 60.00 57.14	24.19 37.93 27.03 33.33 23.33 21.74 24 44 30 83 18 00 32.66	11.35 10.62 10.40 10.80 11.50 10.52 10.33 10.96 11.10	51 28 -5,00 12.53 11.00 2.52 20.78 -3.79 11.04 80	1,033 805 2,466 1,000 1,043 1,314 2,500 555 1,000 532	$\begin{array}{c} -5 & 33 \\ -2 & 22 \\ -123 & 00 \\ 125 & 00 \\ 114 & 00 \\ 33 & 00 \\ 519 & 00 \\ -21 & 00 \\ 110 & 00 \\ -4 & 77 \\ \end{array}$	250 305 666 333 243 114 611 171 180 173	441 442 443 444 445 446 447 448 449 450
6,961 11,819 2,958 3,180 5,680 2,100 1,370 3,450 2,680 2,260	$\begin{array}{c} 14,638 \\ -2,316 \\ 822 \\ 620 \\ -680 \\ 4,700 \\ 2,474 \\ 6,850 \\ 6,320 \\ 1,440 \end{array}$	39.07 76.71 69.02 66.67 77.27 33.34 16.00 33.33 24.00 42.11	13.58 14.35 17.94 20.67 13.64 28.89 53.25 35.46 40.00 38.42	15.26 11.12 10.20 10.60 10.32 11.66 10.96 10.45 10.72 11.80	32.09 -2.18 2.84 2.06 -1.23 26.11 19.79 20.76 25.28 7.58	3,257 3,034 3,622 1,250 1,833 900 781 2,062 1,250 1,461	$\begin{array}{c} 1,045 \ 00 \\ -66 \ 00 \\ 102 \ 00 \\ 25 \ 00 \\ -22 \ 00 \\ 235 \ 00 \\ 154 \ 00 \\ 427 \ 00 \\ 316 \ 00 \\ 110 \ 00 \\ \end{array}$	442 435 650 258 273 260 416 731 500 561	451 452 453 454 455 456 457 458 459 460

#### BOXES.

\$3,160	\$1,540	57,20	24.00	12.64	6.16	\$2,272	\$140 00	\$545	١,
10,500	7,600	46.67	33.22	11.67	8.44	1,285	108 00	427	2
3,780	4,220	60.61	15.15	11.45	12.79	2,538	324 00	384	3
2,300	300	60.00	30.00	11.50	1.50	833	12 00	250	4
11,800	-1,500	72 00	15.88	13.88	1.76	2,833	<b>—</b> 50 00	450	5
4,900	2,100	62.50	20.00	$12\ 25$	5.25	2,000	105 00	400	6
3,600	150	66.67	21.83	12.00	50	2,142	-10 00	467	7
3,700	20	46.43	40.29	13.21	07	1,217	86	490	8
2,163	1,241	45.10	34.23	13.13	7.51	1,266	95 00	433	9
6,090	8,910	58.33	16 67	10.15	14.85	1,818	$270 \ 00$	303	10
4.200	1,800	55.00	25.00	14.00	6.00	1,428	85 00	357	111
3,360	1,640	66.67	16.67	11.20	5.46	4,285	234 - 00	714	12
2,040	540	50.00	41.67	11.33	3.00	1,200	-36 00	500	13
2,572	4,928	48.00	22.00	10.29	19.71	1,785	352 00	392	14
3,300	7,950	33.33	29.17	11.00	26.50	1,250	331 00	364	15
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#### BOXES — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
16	14	\$5,000	\$5,000	\$10,000	\$18,500	\$3,500	18.92
17	45	10,000	17,000	27,000	50,000	6,000	12.00
18	30	2,000	15,000	2,000	25,000	8,000	32.00
19	12	1.000	7,000	20,000	35,000	8,000	22.85
20	30	50,000	10,000	30,000	50,000	10,000	20.00
21	19	3,500	5,600	6,000	14,600	3,000	20.54
$\overline{22}$	30	2,000	9,600	12,500	25.000	2,900	11.60
23	70	4,000	15,109	30,000	50,267	5,158	10.26
24	25	3,000	7,500	9,400	18,000	1,100	6.11
25	17	3,000	7,650	21,000	36,195	7,545	20.84
26	19	2,000	5,000	4,000	10,000	1,000	10.00
27	25	3,500	5,000	5,000	12,000	2,000	16.66
28	43	1,600	10,000	10,000	25,000	5,000	20.00
29	24	3,000	6,760	3,240	13,500	3,500	25.92
30	40	6,000	10,400	15,000	35,000	9,600	27.43

#### BRICK.

1	31	\$20,000	\$7,500	\$5,800	\$22,400	\$9,100	40.62
9	37	35,000	12,000	11,200	25,000	1,800	7.20
2	80	10,000	14,040	32,000	48,750	2,710	5.56
4	185	375,000	30,000	60,000	92,400	2,400	2,60
5	275		27,000	79,700	133,000	26,300	19.77
		375,000					
6	30	2,500	7,000	7,200	16,000	1,800	11.25
7	40	25,000	10,000	6,000	25,000	9,000	36.00
8	25	5,000	6,500	3,000	10,500	1,000	9.52
9	12	6,500	5,000	1,650	12,200	5,550	45.49
10	40	75,000	8,805	4,335	19,500	6,360	32.61
10	40	10,000	0,000	1,000	10,000	0,000	02.01
11	40	5,000	8,000	4,900	13,756	856	6,22
11						9,759	27.88
12	60	20,000	14,441	10,800	35,000		
13	40	$20,000 \pm$	9,000	4,620	20,000	6,380	31.90
14	22	15,000	5,000	2,750	12,000	4,250	35.41
15	35	7,000	7,350	3,665	17,500	6,485	37.05
$\tilde{16}$	60	60,990	14,350	34,000	60,000	11,650	19.41
17	14	15,000	5,889	8,439	19,720	5,392	27.34
					13,500	2,500	18.51
18	30	8,000	6,000	5,000			
19	20	2,000	5,000	4,000	10,000	1,000	10.00
20	59	5,000	12,000	5,000	25,000	8,000	32.00

#### BUILDING.

1	25	\$5,000	\$12,000	\$6,000	\$20,120	\$2,120	10
2	7	4,500	6,000	20,000	30,000	4,000	13
3	85	51,000	50,000	115,000	176,500	11,500	6.
4	10	1.000	6,000	5,000 ±	13,000	2,000	15
5	22	1,000	10,000	5,000	15,000	´-	
6	12	2,000	5,000	4.000	10,000	1,000	10
7	18	15,000	5,500	3,500	11,000	2,000	18
8	22	9,500	9,787	28,457	49,376	11.132	22
9	19	500	6,500	8,000	16,000	1,500	9
10	10	4,000	9,000	8,250	20,000	2,750	13

#### BOXES — Concluded.

Estimated nterest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$2,150	\$1,350	54.05	27.03	11.62	7.30	\$1,321	\$96 00	\$357	16
5,600	400	54.00	34.00	11.20	.80	1,111	8 88	377	17
2,620	5,380	8.09	60.00	10 48	21.52	833	179 00	500	18
3,560	4,440	57.15	20.00	10.17	12.68	2,916	370 00	583	19
8,000	2,000	60.00	20.00	16.00	4 00	1,666	66 00	333	20
1,670	1,330	41.10	38.36	11.43	9.11	768	70.00	294	21
2,620	280	50.00	38.40	10.48	1.12	833	9 33	320	22
5,267	-109	59.68	30.06 -	10.47	21	718	-1.55	215	23
1,980	-880	52.22	41.67	11.00	-4.89	720	-35 00	300	24
3,800	3,745	58.02	21.14	10.49	10.35	2,129	220 00	450	2
1,120	-120	40.00	50.00	11.20	-1.20	526	-6 31	263	26
1,410	590	41.67	41 67	11.75	4.91	480	23 - 00	200	27
2,596	2,404	40.00	$\pm 40.00$	10.38	9.62	581	55 00	-232	28
1,530	1,970	24.00	50.08	11.33	14 59	567	82 00	282	29
3,860	5,740	29.71	42.86	11.03	16.40	875	143 00	260	30

#### BRICK.

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\$3,440	\$5,660	25.90	33.48	15.35	25.27	8772	\$182 00	\$241	1
4,600	-2.800	44.80	48.00	18.40	-11.20	675	<del>-75</del> 00	324	2
5,475	-2,765	65.64	28.80	11.23	5.67	609	-34 00	175	3
31,740	-29,340	64.93	32.17	34.35	-31.75	499	-158 00	162	4
35,800	-9,500	59 93	20.30	26.91	-7.14	483	-34 00	98	ā
1,750	50	45 00	43 75	10,94	.31	533	1 66	233	6
4,000	5,000	24.00	40.00	16.00	20.00	625	125 00	250	7
1,350	-350	$\frac{28.57}{2}$	61.91	12.85	-3.33	420	-14 00	260	8
1,610	3,910	13.53	40.98	13.20	32.29	1,016	328 00	416	9
6,450	-90	22.23	45.16	33.07	46	487	2 25	220	10
0,100	00	22.29	19.10	00.04	.10	101	2 20		10
1,676	820	35,62	58.16	12.18	-5.96	343	-20 00	200	11
4,700	5.059	30.86	41.26	13.43	14,45	583	84 00	260	12
3,200	3,180	23.10	45.00	16.00	15.90	500	79 00	225	13
2,100	2,150	22 92	41.67	17.50	17.91	545	97 00	22	14
2,170	4,315	20 95	42.00	12.40	24.65	500	123 00	210	15
	$\frac{4,515}{2,050}$	56.67	23.92	16.00	3.41	1,000	34 00	239	16
9,600					12.77		180 00	420	17
2,872	2,520	42.80	29.86	14.57		1,408	22 00	200	18
1,830	670	37.04	44.45	13 55	4.96	450			
1,120	-120	40.00	50.00	11.20	-1 20	500	-6 00	250	19
2,800	5,200	20.00	48 00	11.20	20.80	423	88 00	203	20

#### BUILDING.

\$2,312 $3,270$ $20,710$ $1,360$	-\$192 730 -9,210 640	29.82 66.67 65.16 38.46	59.65 20.00 28.33 46.16	11.49 10.90 11.73 10.46	96 2.43 -5.22 4.92	\$804 4,285 2,076 1,300	-\$7 68 104 00 -108 00 64 00	\$480 857 588 600	1 2 3 4
1,560	-1.560	33,33	66.67	10.50	-10 50	681	-70 00	454	5
1.120	-120	40.00	50,00	11.20	-1.20	833	-10 00	416	6
2,000	_	31.82	50.00	18.18	-	611	-	305	7
5,508	5,624	57.63	19.82	11.16	11.39	2,244	255 00	444	8
1,630	-130	50.00	40.63	10.18	81	842	-6 S4	342	9
2,240	510	41.25	45.00	11.20	2.55	2,000	51 00	900	10
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# STATISTICS OF LABOR.

## BUILDING — Continued.

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ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used,	Value of product.	Gross profit.	Percentage of gross profit of value of product.
11 12 13 14 15 16 17 18 19 20	8 60 10 67 11 20 25 14 10 20	\$500 50,000 5,000 1,000 1,250 5,000 3,000 4,000 10,000	\$6,000 36,000 6,000 7,500 6,000 5,000 8,000 5,460 5,600 13,000	\$5,000 134,300 30,000 14,000 4,000 12,000 20,000 5,500 23,000 20,000	\$11,800 190,500 38,000 25,000 10,500 18,000 50,000 12,000 33,500 36,000	\$800 20,200 2,000 3,500 500 1,000 22,000 1,040 4,900 3,000	6.77 10.60 5 26 14 00 4.76 5.55 44.00 8.66 14.62 8.33
21 22 23 24 25 26 27 28 29 30	40 15 48 18 15 20 75 10 14 50	10,000 1,000 30,000 30,000 30,000 30,000 2,500 1,500 10,000	15,336 5,300 20,000 7,361 5,200 6,746 33,750 5,622 5,780 15,310	60,000 20,000 65,000 14,464 45,000 17,540 118,125 14,680 880 12,000	82,500 27,800 110,000 30,781 56,000 26,984 168,750 22,488 10,000 31,000	7,164 2,500 25,000 8,956 5,800 2,698 16,875 2,186 3,340 3,690	8.68 8.98 22.73 29.09 10.36 10.00 10.00 9.72 33.40 11.90
31 32 33 34 35 36 37 38 39 40	50 24 25 30 10 25 50 35 14 30	15,000 15,000 4,000 1,000 500 2,500 10,000 5,000 5,000 15,000	25,740 7,200 10,000 13,120 6,000 8,240 25,000 23,625 8,500 9,800	81,500 1,950 6,000 22,412 18,000 1,500 35,000 53,350 22,000 75,000	123,240 30,000 18,000 39,480 25,000 65,000 85,000 35,000 95,000	16,000 20,850 2,000 3,948 1,000 2,260 5,000 8,025 4,500 10,200	12.98 69.50 11.11 10.00 4.00 18.83 7.69 9.44 12.85 10.73
41 42 43 44 45 46 47 48 49 50	8 8 12 20 20 12 12 16 10	500 1,500 10,000 3,000 10,000 7,000 4,700 500 1,400	5,500 6,000 6,500 10,000 12,000 6,200 6,000 7,717 6,500 5,265	$\begin{array}{c} 6,500 \\ 2,650 \\ 15,000 \\ 20,000 \\ 20,000 \\ 12,000 \\ 8,200 \\ 12,000 \\ 16,400 \\ 17,065 \end{array}$	13,000 11,750 35,000 35,000 20,000 16,500 26,308 24,250 24,098	1,000 3,100 13,500 5,000 3,000 1,800 2,300 6,591 1,350 1,768	$\begin{array}{c} 7.69 \\ 26.38 \\ 38.57 \\ 14.29 \\ 8.57 \\ 9.00 \\ 13.93 \\ 25.05 \\ 5.56 \\ 7.34 \end{array}$
51 52 53 54 55 56 57 58 59 60	11 9 13 10 85 19 33 12 17 20	1,000 1,000 6,000 40,000 10,000 30,000 22,762 2,000 3,000 3,000	7,000 6,000 7,000 7,500 35,000 11,800 12,548 7,200 5,000 12,000	20,000 10,000 10,000 48,000 30,000 25,000 40,787 30,000 20,000 40,000	29,000 18,000 21,000 60,000 75,000 44,000 54,831 39,500 27,000 60,000	2,000 2,000 4,000 4,500 10,000 7,200 1,496 2,300 2,000 8,000	6.89 11.11 19.04 7.50 13.33 16.36 2.72 5.82 7.49 13.33
61 62 63 64 65	8 15 10 13 50	2,000 2,500 1,000 500 5,000	5,000 6 500 5,000 6,500 15,000	8,000 10,000 40,000 7,100 8,500	15,000 20,000 70,000 17,000 25,000	2,000 3,500 25,000 3,400 1,500	$13.33 \\ 17.50 \\ 35.71 \\ 20.00 \\ 6.00$

#### BUILDING — Continued.

7-7-7							THE RESERVE OF THE PERSON NAMED IN	-	-
Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of Value of product.	Percentage of wages paid of value of product.	Percentage of interest und expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employe.	Average yearly net profit per employe.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$1,210 22,050 4,100 2,560 1,125 2,100 5,180 1,440 3,950 4,200	-\$410 -1,850 -2,100 940 -625 -1,100 16,820 -400 950 -1,200	42.38 70.50 78.95 56.00 38.10 66.67 40.00 45.84 68.66 55.56	50.85 18.90 15.79 30.00 57.14 27.78 16.00 45.50 16.72 36.11	10.25 11.57 10.78 10.24 10.71 11.66 10.36 12.00 11.79 11.66	-3.48 97 -5.52 3.76 -5.95 -6.11 33.64 -3.34 2.83 -3.33	\$1,475 3,175 3,800 373 954 900 2,000 857 3,350 1,800	-\$51 00 -30 00 -210 00 14 00 -56 00 -55 00 672 00 -28 00 95 00 -60 00	\$750 600 600 111 545 250 320 390 560 650	11 12 13 14 15 16 17 18 19 20
8,850 2,840 12,800 4,878 5,900 4,498 18,675 2,399 1,090 3,700	$\begin{array}{c} -1,686 \\ -340 \\ 12,200 \\ \cdot 4,078 \\ -100 \\ -1,800 \\ -1,800 \\ -213 \\ 2,250 \\ -10 \end{array}$	72.73 71.95 59.09 46.99 80.36 65.00 70.00 65.28 8.80 38.71	18.59 19.07 18.18 23.92 9.28 25.00 20.00 25.00 57.80 49.39	10.72 10 21 11 64 15 84 10.53 16 67 11 06 10.66 10.90 11.93	$\begin{array}{c} -2.04 \\ -1.23 \\ 11 09 \\ 13.25 \\17 \\ -6.67 \\ -1.06 \\94 \\ 22.50 \\03 \end{array}$	2,062 1,853 2,291 1,710 3,733 1,349 2,250 2,248 714 620	$\begin{array}{c} -42\ 00 \\ -22\ 00 \\ 254\ 00 \\ 226\ 00 \\ -6\ 66 \\ -90\ 00 \\ -15\ 00 \\ -21\ 00 \\ 160\ 00 \\ -20 \end{array}$	382 353 416 408 346 337 450 562 412 306	21 22 23 24 25 26 27 28 29 30
13,224° 3,900 2,040 4,008 2,530 1,350 7,100 8,800 3,800 10,400	$\begin{array}{c} 2,776 \\ 16,950 \\ -40 \\ -60 \\ -1,530 \\ 910 \\ -2,100 \\ -775 \\ 700 \\ -200 \end{array}$	66.13 6.50 33.33 56.77 72.00 12.50 53.85 62.76 62.86 78.95	20,89 24,00 55,56 33,23 24,00 68,67 38,46 27,80 24,29 10,32	19.73 13.00 11.33 10.15 10.12 11.25 10.92 10.35 10.85 10.94	2.25 56.50 22 15 -6.12 7.58 -3.23 91 2.00 21	2,464 1,250 720 1,360 2,500 480 1,300 2,428 2,500 3,166	55 00 706 00 -1 60 -2 00 -153 00 36 00 -42 00 -22 00 50 00 -6 66	514 300 400 437 600 329 500 675 607 326	31 32 33 34 35 36 37 38 39
1,330 1,265 4,100 3,680 4,100 2,600 2,070 2,913 2,455 2,494	$\begin{array}{c} -330 \\ 1,835 \\ 9,400 \\ 1,320 \\ -1,100 \\ -800 \\ 230 \\ 3,678 \\ -1,105 \\ -726 \end{array}$	50.00 22.55 42.86 57.14 57.14 60.00 49.70 45.62 67.63 70.81	42.31 51.07 18.57 28.57 34.29 31.00 36.37 29.33 26.81 21.85	10.23 10.77 11.71 10.52 11.71 13.00 12.54 11.07 10.12 10.35	$\begin{array}{c} -2.54\\ 15.61\\ 26.86\\ 3.77\\ -3.14\\ -4.00\\ 1.39\\ 13.98\\ -4.56\\ -3.01\\ \end{array}$	1,625 1,468 2,916 1,750 1,750 1,666 1,375 1,644 2,425 2,409	$\begin{array}{c} -41\ 00\\ 229\ 00\\ 783\ 00\\ 66\ 00\\ -55\ 00\\ -66\ 00\\ 19\ 00\\ 229\ 00\\ -110\ 00\\ -72\ 00\\ \end{array}$	687 750 541 500 600 516 500 482 650 526	41 42 43 44 45 46 47 48 49 50
2,960 1,860 2,460 8,400 8,100 6,200 6,849 4,070 2,880 6,180	$\begin{array}{c} -960 \\ 140 \\ 1,540 \\ -3,900 \\ 1,900 \\ 1,000 \\ -5,353 \\ -1,770 \\ -880 \\ 1,820 \end{array}$	68.97 55.56 47.62 80.00 40.00 56.82 74.39 75.95 74.08 66.67	24.14 33.33 33.34 12.50 46.67 26.82 22.89 18.23 18.52 20.00	10.20 10.33 11.71 14.00 10.80 14.09 12.47 10.30 10.66 10.30	-3.31 .78 7.33 -6.50 2.53 2.27 -9.75 -4.48 -3.26 3.03	2,636 2,000 1,615 6,000 882 2,315 1,661 3,291 1,588 3,000	-87 00 15 55 118 00 -390 00 22 00 52 00 -162 00 -147 00 -51 00 91 00	636 667 538 750 411 621 380 600 294 600	51 52 53 54 55 56 57 58 59
1,620 2,150 7,960 1,730 2,800	380 1,350 17,940 1,670 —1,300	53.34 50.00 57.15 41.76 34.00	33.33 $32.50$ $7.14$ $38.24$ $60.00$	10.80 10.75 10.08 10.18 11.20	2.53 6.75 25.63 9.82 5.20	1,875 1,333 7,000 1,307 500	47 00 90 00 1,794 00 128 00 —26 00	625 433 500 500 300	61 62 63 64 65

BUILDING — Continued.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
66 67 68 69 70	20 27 41 12 21	\$1,500 1,000 3,000 2,000 10,000	\$7,000 10,650 21,479 6,240 12,480	\$17,000 22,000 6,550 25,000 50,000	\$25,000 35,000 33,016 33,470 86,125	\$1,000 2,350 4,987 2,230 23,645	$\begin{array}{c} 4.00 \\ 6.71 \\ 15.10 \\ 6.66 \\ 27.45 \end{array}$
71 72 73 74 75 76 77 78 79 80	53 18 16 37 25 20 10 8 12 20	* 8,000 5,000 10,000 10,000 5,000 3,000 4,000 2,000 1,000 7,000	12,000 10,000 7,800 7,250 14,000 7,500 5,000 10,000 12,500	50,000 22,000 9,600 25,000 50,000 4,000 2,000 9,000 15,000 27,000	65,000 45,000 24,000 38,000 80,000 12,000 20,000 25,000 50,000	3,000 13,000 6,600 5,750 16,000 2,500 6,000 - 10,500	4.62 28.58 27.50 15.13 20.00 42.50 20.83 30.00
81 82 83 84 85 86 87 88 89	16 14 10 15 15 14 15 45 70 40	2,000 700 20,000 600 3,000 5,000 4,000 2,500 200 8,000	8,000 6,258 6,500 7,920 10,500 7,000 6,750 7,200 15,500 9,600	21,000 6,476 13,000 8,000 10,000 4,450 1,200 4,000 9,350 50,000	40,000 13,159 90,000 18,900 22,500 12,450 9,000 15,000 25,830 76,000	11,000 425 70,500 2,980 2,000 1,000 1,050 3,800 980 16,400	27.50 3.22 78.33 15.76 8.89 8.03 11.66 25.33 3.79 21.57
91 92 93 94 95 96 97 98 99	20 50 12 16 28 10 28 15 12 14	500 3,500 500 3,000 300 800 2,500 500 2,000 2,000	9,600 14,000 6,000 7,200 8,675 5,400 6,598 7,500 7,500 8,000	40,000 64,000 4,000 10,000 46,500 1,200 4,078 3,200 20,000 10,480	50,000 78,000 12,000 20,000 59,850 7,500 12,176 11,800 29,000 20,000	2,000 2,800 4,675 900 1,500 1,100 1,500 1,520	.80 16 66 14.00 7.81 12.00 12 31 9.32 5.17 7 60
101 102 103 104 105 106 107 108 109 110	12 20 65 20 30 40 20 12 8 9	1,000 500 15,000 10,000 15,000 20,000 12,000 2,600 1,000 8,000	7,961 6,000 29,200 9,000 10,000 14,000 8,000 6,300 5,150 5,325	31,538 3,500 15,000 15,000 26,000 31,000 29,000 3,000 2,500 3,981	41,000 12,000 50,000 30,000 42,000 53,000 45,000 15,000 8,500 11,872	1,501 2,500 5,800 6,000 6,000 8,000 8,000 5,700 850 2,566	3.66 20.83 11.60 20.00 14.28 15.09 17.77 38.00 10.00 21.61
111 112 113 114 115 116 117 118 119 120	7 75 16 10 10 10 48 40 24 20 60	60,000 15,000 50,000 5,000 2,000 30,000 10,000 15,000 3,500 90,000	5,000 29,289 6,000 8,000 6,009 28,677 24,000 10,000 13,200 36,200	30,000 27,147 65,000 20,000 15,000 41,196 30,000 40,000 16,000 32,000	42,000 57,249 80,000 40,000 23,000 80,379 58,000 65,000 35,000 120,000	7,000 813 9,000 12,000 2,000 10,506 4,000 15,000 5,800 51,800	16.67 1 42 11 25 30.00 8.69 13.07 6.90 23.07 16.57 43 16

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Estimated interest and expenses,	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly not profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$2,590 3,560 3,482 3,467 9,213	$\begin{array}{c} -\$1,590 \\ -1,210 \\ 1,505 \\ -1,237 \\ 14,432 \end{array}$	68.00 62.86 19.84 74.70 58.06	28.00 30.43 65.06 18.64 14.49	10.36 10.17 10.54 10.35 10.70	-6.36 $-3.46$ $4.56$ $-3.69$ $16.75$	\$1,250 1,296 805 2,789 4,101	-\$79 00 -44 00 36 00 -103 00 687 00	\$350 394 523 520 594	66 67 68 69 70
6,980 4,800 3,000 4,400 8,300 2,180 1,440 2,120 2,560 5,420	-3,980 8,200 3,600 1,350 7,700 6,320 1,060 3,880 -2,560 5,080	$\begin{array}{c} 76.91 \\ 48.89 \\ 40.00 \\ 65.79 \\ 62.50 \\ 20.00 \\ 16.67 \\ 45.00 \\ 60.00 \\ 54.00 \end{array}$	18.47 22.23 32.50 19.08 17.50 37.50 62.50 25.00 40.00 25.00	10.74 10.66 12.50 11.58 10.38 10.90 12.00 10.60 10.24 10.84	$\begin{array}{c} -6.12\\ 18.22\\ 15.00\\ 3.55\\ 9.62\\ 31.60\\ 8.83\\ 19.40\\ -10.24\\ 10.16\\ \end{array}$	1,226 2,500 1,500 1,027 3,200 1,000 1,200 2,500 2,083 2,500	$\begin{array}{c} -75\ 00 \\ 455\ 00 \\ 225\ 00 \\ 36\ 00 \\ 308\ 00 \\ 316\ 00 \\ 106\ 00 \\ 485\ 00 \\ -213\ 00 \\ 254\ 00 \end{array}$	226 555 487 195 560 375 750 625 833 625	71 72 73 74 75 76 77 78 79 80
4,120 1,358 10,200 1,926 2,430 1,545 1,140 1,650 2,595 8,080	$\begin{array}{c} 6,880 \\ -933 \\ 60,300 \\ 1,054 \\ -430 \\ -545 \\ -90 \\ 2,150 \\ -1,615 \\ 8,320 \end{array}$	52.50 49.22 14.45 42.33 41.44 35.74 13.34 26.67 36.20 65.79	20.00 47.56 7.22 41.91 46.67 56.23 75.00 48.00 60.01 12.64	10.30 10.31 11.33 10 19 10 80 12.40 12.66 11 00 10 04 10.63	$\begin{array}{c} 17.30 \\ -7.09 \\ 67.00 \\ 5.57 \\ -1.91 \\ -4.37 \\ -1.00 \\ 14.33 \\ -6.25 \\ 10.94 \end{array}$	2,500 939 9,000 1,260 1,500 889 600 333 369 1,900	$\begin{array}{c} 430\ 00\\ -66\ 00\\ 6,030\ 00\\ 70\ 00\\ -28\ 00\\ -38\ 00\\ -6\ 00\\ 47\ 00\\ -23\ 00\\ 208\ 00\\ \end{array}$	500 447 650 528 700 500 450 160 221 240	81 82 83 84 85 86 87 88 89 90
5,030 8,010 1,230 2,180 6,003 798 1,368 1,210 3,020 2,120	$\begin{array}{c} -4,630 \\ -8,010 \\ 770 \\ 620 \\ -1,328 \\ 102 \\ 132 \\ -110 \\ -1,520 \\ -600 \end{array}$	80,00 82,05 33 34 50,00 77,69 16,00 33,50 27,12 68,97 52,40	19,20 17,95 50,00 36,00 14,50 72,00 54,19 63,56 25,86 40,00	10,06 10.26 10.25 10.90 10.03 10.64 11.23 10.25 10.41 10.60	-9.26 -10 26 6.41 3.10 -2.22 1.36 1.08 -93 -5.24 -3 00	2,500 1,560 1,000 1,250 2,137 750 434 786 2,416 1,428	$\begin{array}{c} -231\ 00 \\ -160\ 00 \\ 64\ 00 \\ 38\ 00 \\ -47\ 00 \\ 10\ 00 \\ 4\ 71 \\ -7\ 33 \\ -126\ 00 \\ -42\ 00 \\ \end{array}$	480 280 500 450 309 540 235 500 625 571	91 92 93 94 95 96 97 98 99
4,160 1,230 5,900 3,600 5,100 6,500 5,220 1,656 910 1,667	$\begin{array}{c} -2,659 \\ 1,270 \\ -100 \\ 2,400 \\ 900 \\ 1,500 \\ 2,780 \\ 4,044 \\ -60 \\ 899 \end{array}$	76.92 29.17 30.00 50.00 61.91 58.49 64.45 20.00 29.41 33.53	19.42 50.00 58.40 30.00 23.81 26.42 17.78 42.00 60.59 44.86	10 14 10,25 11,80 12,00 -12,14 12 26 11,60 11 04 10 70 14,04	$\begin{array}{c} -6.48\\ 10.58\\ -20\\ 8.00\\ 2.14\\ 2.83\\ 6.17\\ 26.96\\70\\ 7.57\end{array}$	3,416 600 767 1,500 1,400 1,325 2,250 1,250 1,062 1,319	$\begin{array}{c} -221\ 00\\ 63\ 00\\ -1\ 53\\ 120\ 00\\ 37\ 00\\ 139\ 00\\ 337\ 00\\ -8\ 75\\ 99\ 00\\ \end{array}$	663 300 449 450 333 350 400 525 643 591	101 102 103 104 105 106 107 108 109 110
7,800 6,625 11,000 4,300 2,420 9,838 6,400 7,400 3,710	800 5.812 2,000 7,700 420 668 2,400 2,090 34,400	71.43 47.42 81.25 50.00 65.22 51.25 51.72 61.54 45.72 26.67	11,90 51,16 7,50 20,00 26,09 35,68 41,38 15,39 37,71 30,17	18.57 11.57 13.75 10.75 10.52 12.24 11.03 11.38 10.60 14.50	-1.90 -10.15 -2.50 19.25 -1.83 .83 -4.13 11.69 5.97 28.66	6,000 763 5,000 4,000 2,300 1,674 1,450 2,708 1,750 2,000	-114 00 -77 00 -125 00 770 00 -42 00 13 00 -600 00 316 00 104 00 573 00	714 390 375 800 600 597 600 416 660 603	111 112 113 114 115 116 117 118 119 120

ESTABLISHMENTS,	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
121 122 123 124 125 126 127 128 129 130	12 40 25 10 95 20 28 15 10 40	\$3,000 40,000 500 500 75,000 400 25,000 500 1,000 1,000	\$7,200 22,500 7,500 5,200 42,000 10,000 5,000 5,600 20,000	\$9,500 12,000 18,000 4,500 35,000 10,000 8,000 3,000 3,500 40,000	\$21,000 100,000 40,000 12,000 95,000 35,000 15,000 11,500 70,000	\$1,300 65,500 14,500 2,300 18,000 15,000 - 3,500 2,900 10,000	20.47 65 50 36 25 19.16 10.53 42.85 - 30.43 24.16 14.28
131 132 133 134 135 136 137 138 139 140	15 8 25 75 50 15 10 10 8 12	500 1,000 500 9,000 150,000 2,500 2,000 1,000 2,000	6,400 6,000 23,000 45,000 31,200 6,200 6,700 5,500 7,000 8,000	12,000 12,000 25,000 75,000 117,000 15,000 3,500 7,000 24,000 10,000	25,000 21,000 65,000 150,000 156,000 26,000 13,000 15,000 33,000 22,000	6,600 3,000 17,000 30,000 7,800 4,800 2,800 2,500 2,000 4,000	26.40 14.28 26.15 20.00 5.00 18.46 21.53 16.66 6.06 18.18
141 142 143 144 145 146 147 148 149	20 10 165 100 8 10 8 20 10 36	400 300 2,000 1,000 1,300 200 1,500 2,000 500 10,500	17,000 7,000 66,568 10,000 5,000 6,787 5,150 8,000 6,000 9,100	15,000 3,500 88,878 25,000 5,000 8,000 1,000 1,000 6,000 19,600	40,000 13,000 155,446 45,000 12,000 18,000 8,000 13,500 13,800 30,000	8,000 2,500 10,000 2,000 3,213 1,850 4,500 1,800 1,300	20.00 19.23 22.22 16.66 17.85 23.12 33.33 13.04 4.33
151 152 153 154 155 156 157 158 159 160	11 45 25 10 10 20 8 15 30 70	12,000 50,000 4,000 2,500 1,000 10,000 2,500 10,000 15,000	9,000 28,000 14,000 6,500 5,400 13,500 5,000 10,971 50,000	25,000 60,000 9,510 5,000 3,000 10,000 3,500 3,000 20,530 70,000	35,000 100,000 30,000 11,000 11,400 30,000 15,000 48,657 127,000	1,000 12,000 6,490 1,500 3,000 6,500 4,500 7,000 17,156 7,000	$\begin{array}{c} 2.85 \\ 12.00 \\ 21.63 \\ 11.53 \\ 26.31 \\ 21.66 \\ 34.61 \\ 46.66 \\ 35.26 \\ 5.51 \end{array}$
161 162 163 164 165 166 167 168 169 170	10 40 10 11 20 50 8 15 12 20	500 5,000 2,000 5,000 10,000 8,000 1,000 2,500 3,000 3,000	6,000 16,356 9,000 8,000 13,000 30,000 5,100 9,000 8,320 15,000	1,200 10,000 6,000 4,000 25,000 27,000 1,200 8,500 18,000 672	8,000 34,000 20,000 15,000 45,000 60,000 25,000 28,000 19,700	800 7,644 5,000 3,000 7,000 3,000 13,700 7,500 1,680 4,028	$\begin{array}{c} 10.00 \\ 22.48 \\ 25.00 \\ 20.00 \\ 15.55, \\ 5.00 \\ 68.50 \\ 30.00 \\ 6.00 \\ 20.45 \end{array}$
171 172 173 174 175	22 30 7 16 7	3,000 3,000 5,000 7,000 2,500	7,200 16,000 5,200 9,984 5,500	5,000 20,000 22,000 35,000 6,000	16,000 *42,000 31,000 50,000 18,000	3,800 6,000 3,800 5,016 6,500	23.75 14.28 12.25 10.03 36.11

Estimated interest and expenses.	Net profit and loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each cuployé.	ESTABLISHMENTS.
\$2,289 12,400 4,030 1,230 14,000 3,524 3,000 1,180 1,260 7,060	\$2,020 53,100 10,470 1,070 4,000 11,476 -3,000 2,320 1,640 2,940	45.24 12.00 45.00 37.50 36.84 28.58 53.33 26.09 29.17 57.15	34.29 22.50 18.75 43.34 44.21 28.57 46.67 43.48 46.67 28.57	10.85 12 40 10.08 10.25 14.74 10.06 20.00 10.26 10.50 10.08	$\begin{array}{c} 9.62 \\ 53.10 \\ 26.17 \\ 8.91 \\ 4.21 \\ 32.79 \\ -20.00 \\ 20.17 \\ 13.66 \\ 4.20 \end{array}$	\$1,750 2,500 1,600 1,200 1,000 1,750 535 766 1,200 1,750	\$168 00 1,327 00 418 00 107 00 42 00 573 00 -107 00 154 00 73 00	\$600 562 300 520 442 500 250 333 560 500	$\begin{array}{c} 121 \\ 122 \\ 123 \\ 124 \\ 125 \\ 126 \\ 127 \\ 128 \\ 129 \\ 130 \\ \end{array}$
2,530 2,160 6,530 15,540 24,600 2,750 1,420 1,620 3,360 2,320	4,070 840 10,470 14,460 -16,800 2,050 1,380 880 -1,360 1,680	$\begin{array}{c} 48.00 \\ 57.15 \\ 38.46 \\ 50.00 \\ 75.00 \\ 57.69 \\ 26.93 \\ 46.67 \\ 72.73 \\ 45.46 \end{array}$	25.60 28.57 35.39 30.00 20.00 23.85 51.54 36.67 21.21 36.36	10 12 10.28 10.04 10 36 15.76 10.58 10.92 10.80 10.18 10.54	$\begin{array}{c} 16.28 \\ 4.00 \\ 16.11 \\ 9.64 \\ -10.76 \\ 7.88 \\ 10.61 \\ 5.86 \\ -4.12 \\ 7.64 \end{array}$	1,666 2,633 2,600 2,000 3,120 1,733 1,300 1,500 4,125 1,833	271 00 105 00 418 00 192 00 -336 00 136 00 138 00 88 00 -170 00 140 00	426 750 920 600 624 413 670 550 875 666	131 132 133 134 135 136 137 138 139 140
$\begin{array}{c} 4,024 \\ 1,318 \\ 15,665 \\ 4,560 \\ 1,278 \\ 1,812 \\ 890 \\ 1,470 \\ 1,410 \\ 3,630 \end{array}$	3,976 1,182 -15,665 5,440 722 1,401 960 3,030 390 -2,330	37.50 26.92 57.18 55.56 41.67 44.44 12.50 7.41 43.48 65.34	42.50 53.85 42.82 22.22 41.67 37.71 64.38 59.26 43.48 30.33	10.06 10.14 10.07 10.13 10.65 10.07 11.12 10.89 10.22 12.10	9.94 9.09 -10.07 12.09 6.01 7.78 12.00 22.44 2.82 -7.77	2,000 1,300 942 450 1,500 1,800 1,000 675 1,380 833	198 00 118 00 -94 00 54 00 90 00 140 00 120 00 151 00 39 00 -64 00	850 700 403 100 625 679 643 400 600 252	141 142 143 144 145 146 147 148 149 150
4,220 13,000 3,240 1,450 1,200 3,600 1,420 1,650 5,466 13,600	$\begin{array}{c c} -3,220 \\ -1,000 \\ 3,250 \\ 50 \\ 1,800 \\ 2,900 \\ 3,080 \\ 5,350 \\ 11,690 \\ -6,600 \\ \end{array}$	71.43 60 00 31.70 38.47 26.32 33.34 26.93 20 00 42.19 55.12	25,72 28,00 46,67 50,00 47,37 45,00 38,46 33,34 22,55 39,37	12.05 13.00 10.80 11.15 10.52 12.00 10.92 11.00 11.23 10.70	-9.20 -1.00 10.83 38 15.79 9 66 23.69 35.66 24.03 -5.19	3,181 2,222 1,200 1,300 1,140 1,500 1,625 1,000 1,621 1,814	-292 00 -22 00 130 00 5 00 180 00 145 00 383 00 356 00 389 00 -94 00	818 622 560 650 675 625 333 365 714	151 152 153 154 155 156 157 158 159 160
830 3,700 2,120 1,800 5,100 6,480 2,060 2,650 2,980 2,150	30 3,944 2,880 1,200 1,900 3,480 11,640 4,850 1,300 1,878	15.00 29.41 30.00 26.67 55.56 45.00 6.00 34.00 64.29 3.41	75.00 48.11 45.00 53.33 28.89 50.00 25.50 36.00 29.71 76.14	10.37 10.88 10.60 12.00 11.33 10.80 10.30 10.60 10.64 10.91	37 11.60 14.40 8.00 4.22 -5 80 58.20 19.40 -4.64 9.54	800 850 2,000 1,363 2,250 1,200 2,500 1,666 2,333 985	-3 00 98 00 288 00 109 00 95 00 -69 00 1,455 00 323 00 -108 00 93 00	600 408 900 727 650 600 637 600 693 750	161 162 163 164 165 166 167 168 169 170
1,780 4,380 3,400 5,420 1,950	2,020 1,620 400 -404 4,550	31.25 47.62 70.97 70.00 33.33	45.00 38.10 16.78 19.97 30.56	11.12 10.42 10.96 10.84 10.83	$\begin{array}{c c} 12.63 \\ 3.86 \\ 1.29 \\81 \\ 25.28 \end{array}$	727 1,400 4,428 3,125 2,571	91 00 54 00 57 00 25 00 650 00	327 533 742 624 785	171 172 173 174 175

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
176 177 178 179 180	18 12 10 10 20	\$9,000 5,000 8,000 20,000 5,000	\$12,000 8,000 7,500 5,537 9,990	\$9,000 7,000 3,000 3,916 13,000	\$34,000 20,000 15,000 15,858 27,000	\$13,000 5,000 4,500 6,405 4,010	38.23 25.00 30.00 40.39 14.85
181 182 183 184 185 186 187 188 189	7 9 12 10 30 24 7 8 9	5,000 5,000 3,000 1,000 12,000 2,000 7,000 4,000 1,000 2,000	5,200 5,200 5,000 6,500 15,000 7,200 5,000 5,000 5,000 5,000	15,000 2,500 2,400 7,000 20,000 25,000 10,000 15,000 6,500 6,000	25,000 10,000 10,000 17,000 40,000 36,000 20,000 25,000 15,000 13,000	4,800 2,300 2,600 3,500 5,000 5,000 5,000 5,000 3,500 2,000	19.20 23.00 26.00 20.58 12.50 10.55 25.00 20.00 23.33 15.38
191 192 193 194 195 196 197 198 199 200	30 15 24 12 6 22 35 15 25	10,000 1,000 10,000 5,000 6,000 40,000 1,000 8,000 1,000	10,000 10,000 15,000 8,000 5,000 14,000 18,600 6,750 15,600 8,000	40,000 17,000 17,000 30,000 20,000 75,000 2,000 15,720 14,000	60,000 30,000 35,000 45,000 30,000 50,000 125,000 10,000 55,000 25,000	10,000 3,000 3,000 7,000 5,000 6,000 31,400 1,250 23,680 3,000	16.66 10.00 8.57 15.55 16.66 12.00 25 12 12.50 43.05 12 00
201 202 203 204 205 206 207 208 209 210	25 20 16 8 12 15 12 15 30 20	3,000 4,000 1,500 5,000 5,000 6,000 4,000 5,000 10,000	6,500 12,000 9,000 7,000 8,000 12,000 8,000 8,000 18,300 12,000	1,700 25,000 19,500 15,000 13,000 18,000 17,000 25,000 110,000 35,000	9,400 53,000 29,700 25,000 35,000 30,000 35,000 150,000 50,000	1,200 16,000 1,200 3,000 4,000 5,000 5,000 2,000 21,700 3,000	12.76 30.19 4.04 12.00 16.00 14.28 16.66 5.71 14.46 6.00
211 212 213 214 215 216 217 218 219 220	21 16 10 10 40 15 15 23 16 10	15,000 1,600 5,000 1,000 5,000 6,000 6,000 7,000 6,000 2,000	12,000 8,000 7,000 6,200 12,000 11,900 9,150 10,033 9,300 6,500	22,000 25,000 20,000 10,000 13,728 16,000 12,000 8,200 4,200 5,500	36,000 45,000 40,000 20,000 30,000 25,000 22,000 15,000 14,000	2,000 12,000 13,000 3,800 4,272 11,100 3,850 3,767 1,500 2,000	5.55 26.66 32.50 19.00 14.24 28.45 15.40 17.12 10.00 14.28
221 222 223 224 225 226 227 228 229 230	12 30 12 10 20 11 24 75 12 8	1,000 10,000 1,500 3,000 500 10,000 2,000 1,000 2,000 2,000	6,200 12,000 7,500 5,000 14,040 5,232 12,500 43,500 10,500 6,200	27,000 10,000 1,500 2,000 15,000 7,771 20,000 55,000 6,500 5,500	35,000 35,000 12,000 8,000 35,000 16,788 45,000 108,000 20,300 14,000	1,800 13,000 3,000 1,000 5,960 3,785 12,500 9,500 3,300 2,300	$\begin{array}{c} 5 \ 15 \\ 37.14 \\ 25 \ 00 \\ 12.50 \\ 17.02 \\ 22.54 \\ 27.77 \\ 8.79 \\ 16.25 \\ 16.42 \end{array}$

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Estimated terest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$3,940 2,300 1,980 2,786 3,000	\$9,060 2,700 2,520 3,619 1,010	26.47 35.00 20.00 24.69 48.15	35.30 40.00 50.00 34 92 37.00	11.58 11.50 13.20 17.56 11.11	26.65 13.50 16.80 22.83 3.74	\$1,888 1,666 1,500 1,585 1,350	\$503 00 225 00 252 00 361 00 50 00	\$666 666 750 553 499	176 177 178 179 180
2,800 1,300 1,180 1,760 4,720 3,720 2,420 2,740 1,560 1,420	2,000 1,000 1,420 1,740 280 80 2,580 2,260 1,940 580	60.00 25.00 24.00 41.18 50.00 69.45 50.00 60.00 43.33 46.16	20.80 52.00 50.00 38.24 37.50 20.00 25.00 20.00 33.34 38.46	11.20 13.00 11.80 10.35 11.80 10.33 12.10 10.96 10.40 10.92	8.00 10.00 14 20 10 23 .70 .22 12 90 9.04 12.93 4.46	3,571 1,111 833 1,700 1,333 1,500 2,857 3,125 1,666 1,857	285 00 111 00 118 00 174 00 9 33 3 368 00 282 00 215 00 82 00	742 477 416 650 500 300 714 625 555 714	181 182 183 184 185 186 187 188 189
6,600 3,060 4,100 4,800 3,780 5,360 14,900 1,060 5,980 2,560	$\begin{matrix} 3,400\\60\\ -1,100\\ 2,200\\ 1,220\\ -640\\ 16,500\\ 190\\ 17,700\\ 440\end{matrix}$	66 67 56.67 48.57 66.67 60.00 60.00 20 00 28.58 56.00	16.67 33.33 42.86 17.78 16.67 28.00 14.88 67.50 28.37 32.00	11.00 10.20 11.71 10.66 12.60 10.72 11.92 10.60 10.87 10.24	5 66 20 3.14 4.89 4.06 1.28 13.20 1.90 32.18 1.76	2,000 2,000 1,458 3,750 5,000 2,272 3,571 666 2,200 2,500	$\begin{array}{c} 113\ 00 \\ -4\ 00 \\ -45\ 00 \\ 183\ 00 \\ 203\ 00 \\ 29\ 00 \\ 471\ 00 \\ 12\ 00 \\ 708\ 00 \\ 44\ 00 \\ \end{array}$	333 666 625 666 833 636 531 450 624 800	191 192 193 194 195 196 197 198 199 200
1,120 5,540 3,060 2,800 2,800 3,860 3,240 3,800 15,600 5,600	$\begin{array}{c} 80 \\ 10,460 \\ -1,860 \\ 200 \\ 1,200 \\ 1,140 \\ 1,760 \\ -1,800 \\ 6,100 \\ -2,600 \end{array}$	18.09 47.17 65.66 60.00 52.00 51.43 56.67 71.43 73.34 70.00	69.15 22.64 30.30 28.00 32.00 34.29 26.67 22.86 12.20 24.00	11.91 10 45 10 30 11 20 11.20 11.02 10.80 10.85 10.40 11.20	$\begin{array}{c} .85 \\ 19.74 \\ -6.26 \\ .80 \\ 4.80 \\ 3.26 \\ 5.86 \\ -5.14 \\ 4.06 \\ -5.20 \end{array}$	376 2,650 1,856 3,125 2,083 2,333 2,500 2,333 5,000 2,500	$\begin{array}{c} 3 \ 20 \\ 523 \ 00 \\ -116 \ 00 \\ 25 \ 00 \\ 100 \ 00 \\ 76 \ 00 \\ 146 \ 00 \\ -120 \ 00 \\ 203 \ 00 \\ -130 \ 00 \\ \end{array}$	260 600 562 875 666 800 666 533 610 600	201 202 203 204 205 206 207 208 209 210
4,500 4,596 4,300 2,060 3,300 4,260 2,860 2,620 1,860 1,520	$\begin{array}{r} -2,500 \\ 7,404 \\ 8,700 \\ 1,740 \\ 972 \\ 6,840 \\ 990 \\ 1,147 \\ -360 \\ 480 \end{array}$	61.11 55.56 50.00 50.00 45.76 41.03 48.00 37.27 28.00 39.29	33.34 17.78 17.50 31.00 40.00 30.52 36.60 45.61 62.00 46.43	11.50 10.21 10.75 10.30 11.00 10.92 11.44 11.90 12.40 10.85	$\begin{array}{c} -6.95\\ 16.45\\ 21.75\\ 8.70\\ 3.24\\ 17.53\\ 3.96\\ 5.22\\ 2.40\\ 3.43\\ \end{array}$	1,714 2,813 4,000 2,000 750 2,600 1,666 956 938 1,400	119 00 463 00 870 00 174 00 24 00 456 00 66 00 45 00 -23 00 48 00	571 500 700 620 300 793 610 436 581 650	211 212 213 214 215 216 217 218 219 220
3,560 4,100 1,290 980 3,530 2,279 4,620 10,860 2,150 1,520	-1,760 8,900 1,710 20 2,430 1,506 7,880 -1,360 1,150 780	77.14 28.57 12.50 25 00 42.86 46.29 44.45 50.93 32.02 39.29	17.71 34.29 62.50 62.50 40.12 31.17 27.78 40.28 51.73 44.29	10.17 11.71 10.75 12.25 10.08 13.57 10.26 10.05 10.59 10.85	-5.02 25.43 14.25 .25 6.94 8.97 17.51 -1.26 5.66 5.57	2,917 1,166 1,000 800 1,750 1,526 1,875 1,440 1,691 1,750	-147 00 296 00 142 00 2 00 121 00 136 00 303 00 -18 00 95 00 97 00	517 400 625 500 702 475 520 580 875 775	221 222 223 224 225 226 227 228 229 230

#### BUILDING — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested,	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
231	16	\$5,000	\$11,000	\$15,000	\$30,000	\$4,000	13.33
232	75	25,000	36,400	45,000	100,000	18,600	18.60
233	100	40,000	30,000	40,000	100,000	30,000	30.00
234	10	4,000	8,000	5,000	20,000	7,000	35.00
235	16	8,000	12,000	40,000	64,000	12,000	18.75
236	186	10,000	32,820	6,000	45,000	6,180	13.73
237	20	1,000	7,000	5,000	20,000	8,000	40.00
238	8	300	5,000	1,500	8,000	1,500	18.75
239	10	2,000	5,000	1,000	8,000	2,000	25.00
240	15	10,000	9,500	12,000	20,000	<b>—1,500</b>	-7.50
			1	,	,	l	

#### CARRIAGES AND WAGONS.

1	10	\$5,000	\$6,000	\$7,000	\$16,000	\$3,000	18.75
$\frac{2}{3}$	7	15,000	5,000	2,000	8,000	1,000	12.50
3	25	45,000	13,000	10,000	25,000	2,000	8.00
$\frac{4}{5}$	10	18,000	7,233	5,171	17,116	4,712	27.53
5	8	2,000	5,500	6,250	13,550	1,800	$13\ 29$
6	6	5,000	5,000	2,500	8,500	1,000	11.76
6 7	12	6,000	6,330	6,271	18,386	5,785	31.46
8	8	5,000	5,200	1,200	10.000	3,600	36.00
9	30	18,000	17,000	30,000	50,000	3,000	6.00
10	10	3,000	7,000	14,000	20,000	-1,000	<b>—</b> 5.00
11	10	7,000	5,000	5,000	13,000	3,000	23.08
12	15	25,000	13,750	5,000	25,000	6,250	25.00
13	16	7,000	8,800	6,308	20,000	4,892	24.46
14	52	10,000	23,660	32,775	71,085	14,650	$20 \ 61$
15	12	17,000	5,325	3,256	11,044	2,463	22.30
16	20	15,000	10,000	27,000	40,000	3,000	7.50
17	20	10,000	7,000	28,000	36,000	1,000	2.77
18	50	30,000	21,000	75,000	100,000	4,000	4.00
19	20	25,000	13,200	31,800	50,000	5,000	10 00
20	20	30,000	10,000	24,000	36,000	2,000	5.55
$\frac{21}{22}$	12	5,000	5,000	6,000	12,000	1,000	8.33
22	12	5,000	6,400	15,000	30,000	8,600	28.67
23	25	30,000	15,000	25,000	45,000	5,000	11.11
24	20	25,000	12,000	20,000	40,000	8,000	20.00
25	8	4,000	5,200	2,500	8,600	900	10.46
26	8	4,000	5,000	2,500	10,000	2,500	25.00
27	12	5,000	5,000	4,000	12,000	3,000	25.00
28	10	550	6,354	1,686	8,873	833	9.38
29	20	20,000	12,500	35,000	50,000	2,500	5.00
30	12	8,000	6,500	5,000	15,000	3,500	23.33
31	8	4,000	5,000	10,000	25,000	10,000	40.00
32	20	80,000	10,000	10,000	30,000	10,000	33.33
33	34	40,000	15,000	25,000	50,000	10,000	20.00
34	40	20,000	12,000	40,000	60,000	8,000	13.33
35	18	10,000	7,500	15,000	25,000	2,500	10.00
36	13	8,000	6,760	7,000	17,000	3,240	19.05
37	30	10,000	9,000	16,000	35,000	10,000	28.57
38	35	40,250	20,103	32,975	65,000	11,922	18.34
39	20	10,000	12,000	10,000	25,000	3,000	12.00
40	20	30,000	10,000	25,000	40,000	5,000	12.50

# BUILDING — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per craployé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$3,300	\$700	50.00	36.67	11.00	2.33	\$1,875	\$43 00	\$687	231
11,500	7,100	45.00	36.40	11.50	7.10	1,333	94 00	485	232
12,400	17,600	40.00	30.00	12.40	17.60	1,000	176 00	300	233
2,240	4,760	25.00	40.00	11.20	23.80	2,000	476 00	800	234
6,880	5,120	62.50	18.75	10.75	8.00	4,000	320 00	750	235
5,100	1,080	13.34	72.93	11.33	2.40	241	5 80	176	236
2,060	5,940	25.00	35.00	10.30	29.70	1,000	297 00	350	237
818	682	18.75	62.50	10.22	8.53	1,000	85 00	625	238
920	1,080	12 50	62.50	11.50	13 50	800	108 00	500	239
2,600	<b>—4,100</b>	60.00	47.50	13.00	-20.50	1,333	-273 00	633	240

#### CARRIAGES AND WAGONS.

\$1,900	\$1,100	43.75	37.50	11.87	6.88	\$1,600	\$110 00	\$600	1
1,700	<b>—7</b> 00	25.00	62.50	21.25	-8.75	1,142	-100 00	714	2
5,200	-3,200	40.00	52.00	20.80	-12.80	1,000	<b>—128</b> 00	520	3
2,792	1,920	30.21	42.26	16.32	11.21	1,711	192 00	723	4
1,475	325	46.12	40.59	10.89	2.40	1,693	40 00	687	อ
1,150	150	29.41	58.83	13.52	-1.76	1,416	-25 00	833	6
2,199	3,586	34.11	34.43	11 96	19.50	1,532	298 00	527	7
1,300	2,300	12.00	52 00	13.00	23.00	1,250	287 00	650	- 8
6,080	-3,080	34.00	60.00	12.16	6 16	1,666	-102 00	566	9
2,180	-3,180	70.00	35.00	10.90	-15.90	2,000	-318 00	700	10
2,100	5,100	10.00	90.00	10.00	10.00	_,000	-010 00	100	10
1,720	1,280	38.46	38.46	13.23	9.85	1,300	128 00	500	11
4,000	2,250	20.00	55.00	16.00	9.00	1,666	150 00	916	12
2,420	2,472	31.54	44.00	12.10	12.36	1,250	154 00	550	13
7,709	6,941	46.11	33.28	10.85	9.76	1,367	133 00	455	14
2,124	339	29.48	48.22	19 23	3.07	920	28 00	443	15
4,900	-1,900	67 50	25.00	12.25	-4.75	2,000	-95 00	500	16
4,200	-3,200	77.78	19 45	11 66	-8.89	1,800	-160 00	350	17
11,800	-7,800	75.00	21.00	11.80	-7.80	2,000	-156 00	420	18
6,500	-1,500 -1,500	63.60	26 40	13.00	-3.00	2,500	$-75\ 00$	660	19
	-3,400	66.67	27.78	15.00	-9.45				
5,400	-5,400	00.07	21.10	13.00	-9.40	1,800	-170 00	500	20
1,500	500	50.00	41.67	12.50	-4.17	1.000	-41 00	416	21
3,300	5,300	50,00	21.33	11 00	17.67	2,500	441 00	533	22
6,300	-1,300	55.56	33.33	14.00	-2.89	1,800	-52 00	600	23
5,500	2,500	50.00	30.00	13.75	6.25	1,666	104 00	500	$\frac{55}{24}$
1,100	<del>-200</del>	29.07	60.47	12 79	-2.33	1,075	-25 00	650	25
1,240	1,260	25.00	50.00	12.40	12.60	1,250	157 00	625	$\tilde{26}$
1,500	1,500	33.33	41.67	12.50	12.50	1,000	125 00	416	27
920	_87	19.01	71.61	10.37	12.00	887	8 70	635	28
6,200	-3,700	70.00	25.00	12 40	99 -7.40	2,500	-185 00	625	29
· 1,980	1,520	33.34	43.33	13.20	10.13		126 00	541	$\frac{29}{30}$
1,980	1,020	99.94	40.00	13.20	10.15	1,250	120 00	941	30
2,740	7,260	40.00	20.00	10.96	29.04	3,125	907 00	625	31
7,800	2,200	33.34	33.33	26 00	7.33	1,500	110 00	500	32
7,400	2,600	50.00	30.00	14.80	5 20	1,470	76 00	441	33
7,200	800	66.67	20.00	12.00	1.33	1,500	20 00	300	34
3,100	600	60.00	30.00	12.40	-2.40	1,388	-33 00	416	35
$\frac{3,100}{2,180}$	1,060	41.18	39.77	12.40	6.23	1,307	79 00	520	36
	5,900	45.72	25.71	11.71	16.86		196 00	300	
4,100	3,007	50.73	30.93	13.71	4.63	1,166	85 00		37
8,915						1,857		574	38
3,100	-100	40.00	48.00	12.40	40	1,250	<del>-5</del> 00	600	39
5,800	800	62.50	25.00	14.50	-2.00	2,000	-40 00	500	40
		1	l	1	1			1	

# CARRIAGES AND WAGONS — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
41 42 43 44 45 46 47 48 49 50	8 9 18 22 22 29 12 14 45 25	\$12,000 5,000 6,000 10,000 20,000 20,000 20,000 7,000 25,000 6,000	\$5,600 6,000 6,000 15,000 8,000 10,000 7,000 6,500 25,000 10,000	\$7,000 9,000 10,000 25,000 10,000 18,000 4,000 40,000 16,000	\$16,000 16,500 20,000 50,000 22,000 35,000 28,000 12,000 75,000 42,000	\$3,400 1,500 4,000 10,000 4,000 7,000 16,000 1,500 10,000 16,000	21.25 9.09 20.00 20.00 18.18 20.00 57.14 12.50 13.33 38.09
51 52 53 54 55 56 57 58 59 60	22 8 14 45 15 20 27 100 10 25	20,000 6,000 20,000 30,000 12,000 4,000 25,000 40,000 8,000 11,000	13,000 6,000 10,000 25,000 6,000 8,500 10,000 30,000 6,000 12,000	30,000 11,000 25,000 87,000 29,000 19,500 40,000 125,000 20,000 32,000	60,000 19,000 40,000 130,000 40,000 30,000 53,000 175,000 30,000 49,000	17,000 2,000 5,000 18,000 5,000 2,000 3,000 20,000 4,000 5,000	28.33 10.53 12.50 13.84 12.50 6.67 5.66 11.42 13.33 10.20
61 62 63 64 65 66 67 68 69	20 25 20 15 22 60 25 15 40 18	8,000 25,000 5,000 10,000 15,000 75,000 10,000 2,500 25,000 5,000	8,000 14,400 9,000 9,600 5,000 35,000 8,326 6,240 14,000 8,000	25,000 34,300 25,000 24,400 12,000 50,000 11,396 6,000 13,000 5,000	40,000 52,000 39,000 36,000 23,000 100,000 23,086 13,250 30,000 17,000	7,000 3,300 5,000 2,000 6,000 15,000 3,364 1,010 3,000 4,000	17.50 6.35 12.82 5.55 26.08 15.00 14.57 7.62 10.00 23.52
71 72 73 74 75 76 77 78 79 80	10 18 12 20 8 22 30 9 20 12	11,000 20,000 3,500 25,000 6,700 30,000 1,000 1,500 10,000 7,000	7,975 10,000 7,200 8,000 6,500 12,700 12,500 7,382 10,000 11,000	8,000 8,000 10,800 15,000 5,633 11,500 15,000 10,316 8,000 8,000	19,000 25,000 24,880 27,000 14,000 45,000 18,987 25,000 25,000	3,025 7,000 6,880 4,000 1,867 1,800 17,500 1,289 7,000 6,000	15.92 28.00 27.65 14.81 13.34 6.92 38.88 6.79 28.00 24.00
81 82 83 84 85 86 87 88 89 90	30 28 105 14 38 12 12 21 35 18	150,000 51,000 40,000 5,000 18,000 34,000 1,500 4,000 15,000 5,000	20,000 17,023 35,000 7,643 18,000 8,700 5,000 14,000 25,000 8,000	30,000 14,000 90,000 4,743 7,500 50,000 3,600 5,000 18,000	75,000 43,119 140,000 14,779 34,500 72,000 10,000 26,000 75,000 30,000	25,000 12,096 15,000 2,393 9,000 13,300 1,400 7,000 15,000 4,000	33.33 28.05 10.71 16.19 26.08 18.47 14.00 26.92 20.00 13.33

# CARRIAGES AND WAGONS — Concluded.

		stock ine of	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	of net loss of roduct.	Average yearly product per employé.	Av <b>er</b> age yearly net profit per employé.	each	ø
T7 - 42 4 - 3		of sto value	walue	f in	ercentage of net profit or loss of value of product.	1 vl	rty aplc	rly r	ESTABLISHMENTS.
Estimated	Net profit	0 %	e of Va	x pc		en	уеа геп	ear o	нж
interest and expenses.	or loss.	itag of ict.	itag of f.	nde of	11ag	ge y	ege . Inc	ge y ngs nyé	LIS
expenses.		Percentage used of y product.	aid odu	st an	Percentage profit or value of p	act a	era rofii	upl In I	IAB
		P us	Per	5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	P P P	Av	Av Pi	Average yearly earnings of employé.	ES
\$2,320	\$1,080	43.75	35.00	14 50	6.75	\$2,000	\$135 00	\$700	41
1,950	-450	54.54	36.37	11.81	-2.72	1,833	<b>5</b> 0 00	656	42
2,360 <b>5,</b> 600	1,640 4,400	50.00 50.00	30.00 30.00	$\frac{11.80}{11.20}$	8.20 8.80	1,111	$\frac{91}{200} \frac{00}{00}$	333 681	43 44
3,400	600	45.46	36 36	15.45	2.73	2,272 1,000	27 00	363	45
4,700	2,300	51.43	28.57	13.43	6.57	1,206 3,333	27 00 79 00	344	46
<b>4,</b> 000 <b>1</b> ,620	12,000 —120	17.86 33.33	$25.00 \\ 54.17$	$\frac{14}{13} \frac{28}{50}$	-100	3,333 857	1,000 00 8 57	$\frac{583}{464}$	$\frac{47}{48}$
9,000	1,000	53.34	33.33	12.00	1.33	1,666	22 00	อ์อ์อ์	49
4,560	11,440	38.10	23.81	10 85	27.24	1,680	457 00	400	50
7 200	9,800	50.00	21.67	12.00	16.33	9 797	445 00	590	51
2,260	—260 —200	57.89	31.58	11.89	<b>—1</b> 36	2,727 $2.375$	32 00	750	52 53
7,200 2,260 5,200 14,800	-200	62.50 66.93	$\frac{25.00}{19.23}$	13.00 11.38	$\frac{50}{246}$	2,857 2,888 2,666	$-14 00 \\ 71 00$	$\frac{714}{222}$	53 54
4.720	3,200 280	72.50	15.23	11.80	.70	2,666	18 00	400	55
3,240	-1,240 $-3,800$	65.00	28.33	10.80	<del>-4.13</del>	1.500	-62 00	425	56
6,800 19,900	-3,800 100	75.47 71.43	18.87 17.15	12.83 11.37	-7.17	1,962 1,750	-140 00 1 00	$\frac{370}{300}$	57 58
3,480	520	66.67	20.00	11.60	$\frac{.05}{1.73}$	3,000	52 00	600	59
5,560	<b>—56</b> 0	65.31	24.49	11.34	-1.14	1,960	-22 00	480	60
4,480	2,520	62.50	20 00	11.20	6.30	2,000	126 00	400	61
6,700	-3,400	65.96	27.69	12.88	6.53	2,080	-136 00	576	62
<b>4,</b> 200 <b>4,</b> 200		$64.10 \\ 67.78$	$\frac{23.08}{26.67}$	10.77 $11.66$	$\begin{array}{c} 2.05 \\ -6.11 \end{array}$	1,950 240	40 00 -146 00	450 640	63 64
3,200 $14,500$	2,800	52.18	21.74	13.91	12.17	1,045	127 00	227	65
14,500	500	50.00	35.00	14 50 12.60	.50 1.97	1,666 923	8 33 18 00	583 333	66 67
2,909 1,475	455 465	49.36 45.28	36.07 47.10	11.13	-3.51	883	-31 00	416	68
4,500	-1,500	43.33	46.67	15.00	5.00	750	-37 00 111 00	350	69
2,000	2,000	29.42	47 06	11.76	11.76	944	111 00	444	70
2,560	465	42.10	41.98	13.47 14.80	$\frac{2.45}{13.20}$	1,900 1,388	46 00	797	71
$\frac{3,700}{2,698}$	3,300 4,182	32.00 43.41	$\frac{40.00}{28.94}$	$14.80 \\ 10.84$	13 20 16.81	$\frac{1,388}{2,073}$	183 00 348 00	555 600	72
4,200	<del>-200</del>	55 56	29.63	15.55	74	1.350	-10 00	400	74
1,802	65	40.24	46.42	12 87	.47	1,750	8 12	812	75
<b>4,</b> 400 <b>4,</b> 560	-2,600 12,940	44.23 33.34	48.85	16.92 10 13	-10.00 $-28.75$	1,181 1,500	$-118 \begin{array}{c} 00 \\ 431 \end{array}$	577 416	77
1,989	700	54.33	27.78 38.88	10.47	28.75 —3.68	2,109 1,250	<b>—77</b> 00	820	71 72 73 74 75 76 77 78 79
3,100	3,900	32.00	40.00	12.40	15.60	1,250	195 00 $256 00$	500 916	79   80
2,920	3,080	32.00	44.00	11.68	12.32	2,083	250 00	510	30
16,500	8,500	40 00	26.67	22.00 17.09	11.33	2,733	283 00	666	81
7,372	4,724 —1,400	32.47 64.28	39.48	17.09	10.96 —1.00	1,539 1,333	168 00 —13 00	607 333	82 83
16,400 1,778	615	32.09	$25.01 \\ 51.72$	12.03	4.16	1,055	43 00	545	84
4,530	4,470	21.74	51.18	12.03 13.13	12.95	907	117 00	473	85
9,240 1,090	4,060 310	69.45 36.00	12.08 $50.00$	12.83 10.90	5.64 3.10	6,000 833	338 00 25 00	725 416	86 87
2.840	4.160	19.23	53.85	10.92	16.00	1.238	198 00	666	1 88
8,400	6,600	46.67	33.33 26.67	11.20	8.80 2.33	2,142 1,666	188 00 38 00	714 444	89 90
3,300	700	60.00	20.07	11.00	2.00	1,000	30 00	111	"
		<u> </u>	1						

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W-10-				THE RESERVE AND PERSONS ASSESSMENT			
ESTABLISHMENTS,	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1	43	\$8,000	\$5,490	\$6,360	\$13,035	\$1,185	9.09
2	160	40,000	17,500	15,000	72,500	40,000	55.17
3	36	125,000	14,200	328,532	361,385	18,653	5.16
4	256	25,000	23,000	153,000	322,500	146,500	45.42
5	31	3,000	5,000	3,000	9,000	1,000	11 11
6	100	50,000	20,000	125,000	175,000	30,000	17.14
6	149	125,000	29,784	80,000	186,357	76,573	41.08
7	295	198,000	79,429	128,438	214,003	6,136	2.86
8	24	13,000	7,000	13,225	30,000	9,775	32.58
9	21	1,000	5,000	17,500	30,000	7,500	25.00
11	43	10,000	6,500	35,000	45,000	3,500	7.77
12	60	10,000	17,500	45,000	65,500	3,000	4.58
13	36	15,000	10,000	4,693	20,000	5,307	26.53
14	88	8,824	15,196	52,149	85,410	18,065	21.15
15	30	2,500	5,463	21,408	35,000	8,129	23.22
16	110	12,000	16,600	27,780	48,000	3,620	7.54
17	36	4,500	5,162	12,780	25,000	7,058	28.23
18	90	20,000	19,500	26,800	60,000	13,700	22.83
19	22	8,500	6,600	15,000	25,000	3,400	13.60
20	195	100,000	80,000	160,000	363,879	123,879	34.04
21	36	$14,000 \\ 7,000 \\ 4,000 \\ 50,000 \\ 41,500 \\ 211,000 \\ 30,000 \\ 75,000 \\ 50,000 \\ 6,000$	11,000	34,000	50,000	5,000	10 00
22	23		8,400	11,000	23,000	3,600	15.65
23	19		5,600	8,000	17,000	3,400	20.00
24	80		38,221	106,986	150,000	4,793	3.19
25	91		31,388	41,016	80,162	7,758	9.67
26	341		115,078	161,374	355,150	78,698	22.16
27	84		28,000	62,000	100,000	10,000	10.00
28	142		50,000	101,000	200,000	49,000	24.50
29	214		65,000	185,300	260,000	9,700	3 73
30	25		6,000	17,000	25,000	2,000	8.00
31	143	$\begin{array}{c} 150,000 \\ 10,000 \\ 20,000 \\ 4,000 \\ 3,000 \\ 15,000 \\ 4,000 \\ 60,000 \\ 60,000 \\ 75,000 \end{array}$	44,000	153,000	250,000	53,000	21.20
32	6		5,000	6,000	15,000	4,009	26.67
33	37		9,000	24,000	40,000	7,000	17.50
34	13		5,000	7,000	15,000	3,000	20.00
35	10		7,200	7,500	20,000	5,300	26.50
36	50		25,000	39,800	69,450	4,650	6.69
37	20		10,000	15,000	30,000	5,000	16.67
38	19		9,633	180,118	198,451	8,700	4.38
39	20		15,000	80,000	104,000	9,000	8.65
40	60		20,000	40,000	90,000	30,000	33.33
41 42 43 44 45 46 47 48 49 50	90 30 26 20 40 54 41 30 35	5,000 150,000 500 300 4,000 200 8,000 1,000 500 600	20,000 14,493 10,400 5,200 7,000 6,760 10,000 20,800 9,100 13,000	$\begin{array}{c} 40,000 \\ 42,772 \\ 300 \\ 100 \\ 6,500 \\ 150 \\ 24,000 \\ 500 \\ 240 \\ 500 \end{array}$	80,000 74,903 14,000 6,760 15,000 8,220 41,600 23,000 11,700 15,600	20,000 17,638 3,300 1,460 1,500 1,310 7,600 1,700 2,360 2,100	25,00 23,55 23,57 21,59 10,00 15,93 18,27 7,39 20,17 13,46
51	$\begin{array}{c} 20 \\ 32 \\ 250 \\ 52 \\ 25 \end{array}$	100	7,200	100	15,000	7,700	51.33
52		15,000	6,000	50,000	90,000	34,000	37.77
53		110,000	77,850	146,429	252,313	28,034	11.12
54		10,000	8,000	18,000	35,000	9,000	25.71
55		500	11,700	300	14,000	2,000	14.29

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per cmployé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$1,784 9,650 43,639 33,750 1,080 20,500 26,136 33,280 3,780 3,060	$\begin{array}{c} -\$599 \\ 30,350 \\ -24,986 \\ 112,750 \\ -80 \\ 9,500 \\ 50,437 \\ -27,144 \\ 5,995 \\ 4,440 \end{array}$	48.79 20.69 90.91 47.44 33.33 71.43 42.93 60.02 44.09 58.33	42.12 24.14 3.93 7.13 55.56 11.43 15.99 37.12 23.33 16.67	13.68 13.31 12.07 10.47 12.00 11.71 14.02 15.55 12.60 10.20	$\begin{array}{c} -4.59 \\ 41.86 \\ -6.91 \\ 34.96 \\ -89 \\ 5.43 \\ 27.06 \\ -12.69 \\ 19.98 \\ 14.80 \end{array}$	\$303 453 10,038 1,259 290 1,750 1,250 725 1,250 1,428	-\$13 00 189 00 -694 00 440 00 -2 58 95 00 338 00 -92 00 249 00 211 00	127 109 394 89 161 200 199 269 291 238	1 2 3 4 5 6 7 8 9
5,100 7,150 2,900 9,070 3,650 5,520 2,770 7,200 3,010 42,388	-1,600 -4,150 2,407 8,995 4,479 -1,900 4,288 6,500 390 81,491	77.78 68.70 23.47 61.06 61.17 57.88 51.12 44.67 60.00 43.97	$\begin{array}{c} 14.45 \\ 26.72 \\ 50.00 \\ 17.79 \\ 15.61 \\ 34.58 \\ 20.65 \\ 32.50 \\ 26.40 \\ 21.99 \end{array}$	11.33 10.91 14.50 10.62 10.42 11.50 11.08 12.00 12.04 11.65	-3.56 -6.33 12.03 10.53 12.80 -3.96 17.15 10.83 1.56 22.39	1,046 1,091 555 970 1,166 436 694 666 1,136 1,866	-37 00 -69 00 66 00 102 00 149 00 -17 00 119 00 72 00 17 00 417 00	151 291 277 172 83 150 143 216 300 410	11 12 13 14 15 16 17 18 19 20
5,840 2,720 1,940 18,000 10,506 48,175 11,800 24,500 29,000 2,860	-840 880 1,460 -13,207 -2,748 30,523 -1,800 24,500 -19,300 -860	68.00 47.83 47.06 71.83 51.17 45.44 62.00 50.50 71.27 68.00	22.00 36.52 32.94 25.48 39.16 32.40 28.00 25.00 24.00	11.68 11.83 11.41 12.00 13.10 13.57 11.80 12.25 11.15 11.44	$\begin{array}{c c} -1.68 \\ 3.82 \\ 8.59 \\ -8.81 \\ -3.43 \\ 8.59 \\ -1.80 \\ 12.25 \\ -7.42 \\ -3.44 \end{array}$	1,388 1,000 894 1,875 880 1,041 1,190 1,408 1,214 1,000	$\begin{array}{c} -23\ 00 \\ 38\ 00 \\ 76\ 00 \\ -165\ 00 \\ -30\ 00 \\ 89\ 00 \\ -21\ 00 \\ 172\ 00 \\ -90\ 00 \\ -34\ 00 \\ \end{array}$	305 365 294 477 344 337 333 352 303 240	21 22 23 24 25 26 27 28 29 30
34,000 2,100 5,200 1,740 2,180 7,845 3,240 23,445 14,000 13,500	$19,000 \\ 1,900 \\ 1,800 \\ 1,260 \\ 3,120 \\ -3,195 \\ 1,760 \\ -14,745 \\ -5,000 \\ 16,500$	$\begin{array}{c} 61.20 \\ 40.00 \\ 60.00 \\ 46.67 \\ 37.50 \\ 57.31 \\ 50.00 \\ 90.76 \\ 76.93 \\ 44.45 \end{array}$	17.60 33.33 22.50 33.33 36.00 36.00 33.33 4.86 14.42 22.22	13 60 14.00 13.00 11.60 10.90 11.29 10.80 11 81 13.46 15.00	$\begin{array}{c} 7.60 \\ 12.67 \\ 4.50 \\ 8.40 \\ 15.60 \\ -4.60 \\ 5.87 \\ -7.43 \\ -4.81 \\ 18.33 \end{array}$	1,748 2,500 1,081 1,153 2,000 1,389 1,500 1,444 5,200 1,500	132 00 316 00 48 00 96 00 312 00 -63 00 88 00 -776 00 -250 00 275 00	307 833 243 384 720 500 507 750 333	31 32 33 34 35 36 37 38 39 40
8,300 16,490 1,430 694 1,740 834 4,640 2,360 1,200 1,596	$\begin{array}{c} 11,700 \\ 1,148 \\ 1,870 \\ 766 \\ -240 \\ 476 \\ 2,960 \\ -660 \\ 1,160 \\ 504 \end{array}$	50.00 57.10 2.14 1.48 43.33 1.83 57.69 2.17 2.05 3.20	25.00 19.35 74.29 76.93 46.67 82.24 24.04 90.44 77.78 83.34	$\begin{array}{c} 10.37 \\ 22 \ 02 \\ 10.21 \\ 10.26 \\ 11.60 \\ 10.14 \\ 11.15 \\ 10.26 \\ 10.26 \\ 10.23 \end{array}$	14.63 1.53 13.36 11.33 -1.60 5.79 7.12 -2.87 9.91 3.23	888 2,496 538 338 750 205 770 561 390 445	130 00 38 00 72 00 38 00 —12 00 11 00 54 00 —16 00 38 00 14 00	222 483 400 260 350 169 185 507 303 371	41 42 43 44 45 46 47 48 49 50
1,506 9,900 31,831 4,100 1,430	6,194 24,100 -3,797 4,900 570	$\begin{array}{c} .67 \\ 55.56 \\ 58.03 \\ 51.43 \\ 2.14 \end{array}$	$\begin{array}{c} 48.00 \\ 6.67 \\ 30.85 \\ 22.86 \\ 83.57 \end{array}$	10.04 11.00 12.62 11.71 10.22	$\begin{array}{c} 41.29 \\ 26.77 \\ -1.50 \\ 14.00 \\ 4.07 \end{array}$	750 2,812 1,009 673 560	309 00 753 00 -15 00 94 00 22 00	360 187 311 153 468	₹51 52 53 54 55

#### CLOTHING — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit	Percentage of gross profit of value of product.
56 57 58 59 60	60 67 16 40 300	\$100,000 9,000 3,000 75,000 101,893	\$35,000 16,000 8,923 17,500 82,782	\$150,000 84,000 4,000 384,000 302,481	\$200,000 120,000 15,000 484,000 430,273	\$15,000 20,000 2,077 82,500 45,010	7.50 16.67 13.84 17.04 10.46
61 62 63 64 65 66 67 68 69 70	60 203 34 17 13 50 14 43 8	2,000 6,000 19,700 5,000 4,000 10,000 8,000 10,000 1,500 2,000	$\begin{array}{c} 13,500 \\ 97,330 \\ 14,662 \\ 8,976 \\ 5,044 \\ 30,000 \\ 7,000 \\ 15,500 \\ 5,100 \\ 6,500 \end{array}$	15,000 80,000 19,690 18,288 10,000 45,000 8,500 14,000 6,000 10,000	30,000 200,000 50,298 35,951 20,000 87,000 20,000 40,000 17,000	1,500 22,670 15,946 8,687 4,956 12,000 4,500 10,500 5,900 500	5.00 11.33 31.70 24.16 24.78 13.79 22.50 26 25 34.71 2.94
71 72 73 74 75 76 77 78 79 80	15 18 18 13 16 11 23 30 18 21	500 6,000 4,000 8,000 3,500 5,000 15,000 25,000 10,000 11,000	7,000 9,360 9,000 9,516 6,929 6,000 12,433 15,000 7,452 20,000	7,500 20,000 18,000 9,000 12,000 15,000 17,000 15,000 18,000 20,000	16,000 35,000 32,000 23,000 20,000 27,000 43,000 45,000 45,500	1,500 5,640 5,000 4,484 1,071 6,000 13,567 15,000 4,548 5,500	9.37 16.11 15.62 19.49 5.36 22.22 31.55 33.33 15.16 12.09
81 82 83 84 85 86 87 88 89 90	16 15 14 12 8 9 41 10 9 23	20,000 2,000 2,000 8,000 7,500 3,000 25,000 5,000 6,000	12,000 10,350 6,000 6,000 5,035 6,000 30,000 5,500 5,060 13,112	40,000 20,000 8,000 10,000 16,325 9,000 40,000 7,500 6,200 15,000	60,000 40,000 18,000 30,000 29,788 24,500 95,000 18,000 15,404 45,000	8,000 9,650 4,000 14,000 8,428 9,500 25,000 5,000 4,144 16,888	13 33 24 12 22.22 46.67 28 29 38.77 26.31 27.77 26 90 37.53
91 92 93 94 95 96 97 98 99 100	13 10 83 10 16 13 12 12 14 25	5,000 7,000 30,000 4,000 5,000 10,000 3,000 9,000 7,500 15,000	7,500 5,500 50,000 6,500 8,000 7,513 7,000 6,564 8,486 13,276	9,000 10,000 44,000 12,500 15,000 9,307 12,000 8,322 13,700 25,000	21,000 25,000 110,000 25,000 30,000 25,675 25,000 21,719 30,000 50,000	4,500 9,500 16,000 6,000 7,000 8,855 6,000 6,833 7,814 11,724	$\begin{array}{c} 21.43 \\ 38.00 \\ 14.54 \\ 24.00 \\ 23.33 \\ 34.48 \\ 24.00 \\ 31.46 \\ 26.04 \\ 23.45 \end{array}$
101 102 103 104 105 106 107 108 109 110	13 95 11 23 43 14 30 30 29 20	8,000 60,000 5,000 7,000 20,000 7,000 10,000 20,000 10,000 5,000	5,500 55,000 5,400 12,000 24,500 6,956 15,000 25,000 13,500 8,000	1,000 75,000 16,000 18,000 38,000 9,353 12,000 40,000 15,000	25,000 180,000 30,000 40,000 75,000 22,534 33,000 119,000 40,000 30,000	18,500 50,000 8,600 10,000 12,500 6,225 6,000 54,000 10,500 7,000	74.00 27.78 28.67 25.00 16.66 27.62 18.18 45.38 26.25 23.33

#### CLOTHING — Continued.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carmings of each employe.	ESTABLISHMENTS.
\$26,000 $12,540$ $1,680$ $52,900$ $49,141$	-\$11,000	75.00	17.50	13.00	-5.50	\$3,333	-\$183 00	\$583	56
	7,460	70.00	13.33	10.45	6.22	1,791	111 00	266	57
	397	26.67	59.49	11.20	2.64	938	25 00	558	58
	29,600	79.34	3.62	10.92	6.12	12,100	740 00	437	59
	-4,131	70.30	19.24	11.42	96	1,434	-13 00	275	60
3,120 20,360 6,212 3,895 2,240 9,300 2,480 4,600 1,790 1,820	-1,620 2,310 9,734 4,792 2,716 2,700 2,020 5,900 4,110 -1,320	50.00 40.00 39.15 50.87 50.00 51.73 42.50 35.00 35.29 58.82	45.00 48.67 29.15 24.97 25.22 34.48 35.00 38.75 30.00 38.24	10.40 10.18 12.35 10.83 11.20 10.69 12.40 11.50 10.53 10.70	$\begin{array}{c} -5.40 \\ 1.15 \\ 19.35 \\ 13.33 \\ 13.58 \\ 3.10 \\ 10.10 \\ 14.75 \\ 24.18 \\ -7.76 \end{array}$	500 985 1,479 2,114 1,538 1,740 1,428 930 2,125 1,888	-27 00 11 00 286 00 281 00 208 00 54 00 144 00 137 00 513 00 -153 00	225 479 431 528 388 600 500 360 637 722	61 62 63 64 65 66 67 68 69 70
1,630 3,860 3,440 2,780 2,210 3,000 5,200 6,000 3,600 5,210	130 1,780 1,560 1,704 1,139 3,000 8,367 9,000 948 290	46 88 57.15 56.25 39.13 60.00 55.56 39.53 33 34 60.00 43.95	43.75 26.74 28.13 41.38 34.64 22.22 28.92 33.33 24.84 43.96	10.18 11.03 10.75 12.08 11.05 11.11 12.09 13.33 12.00 11.45	$\begin{array}{c}81 \\ 5.08 \\ 4.87 \\ 7.41 \\ -5.69 \\ 11.11 \\ 19.46 \\ 20.00 \\ 3.16 \\ .64 \end{array}$	1,066 1,944 1,777 1,769 1,250 2,454 1,869 1,500 1,666 2,166	-8 66 98 00 86 00 131 00 -71 00 272 00 363 00 300 00 52 00 13 00	466 520 500 732 433 545 540 500 414 952	71 72 73 74 75 76 77 78 79 80
7,200	800	66.67	20 00	12.00	$\begin{array}{c} 1.33 \\ 13.82 \\ 11.55 \\ 35.07 \\ 16.78 \\ 28.04 \\ 14.74 \\ 16.11 \\ 14.96 \\ 26.73 \end{array}$	3,750	50 00	750	81
4,120	5,530	50.00	25 88	10.30		2,666	368 00	690	82
1,920	2,080	44.45	33.33	10.67		1,285	148 00	428	83
3,480	10,520	33.33	20.00	11.60		2,500	876 00	500	84
3,429	4,999	54.81	16.90	11.51		3,723	624 00	629	85
2,630	6,870	36.74	24.49	10.73		2,722	763 00	666	86
11,000	14,000	42.11	31.58	11.57		2,317	317 00	731	87
2,100	2,900	41.67	30.56	11.66		1,800	290 00	550	88
1,840	2,304	40.25	32.85	11.94		1,711	256 00	562	89
4,860	12,028	33.33	29.14	10.80		1,956	522 00	570	90
2,400	2,100	42.86	35.71	11.43	10 00	1,615	161 00	576	91
2,920	6,580	40.00	22.00	11.68	26.32	250	658 00	550	92
12,800	3,200	40.00	45.46	11.63	2.91	1,325	38 00	602	93
2,740	3,260	50.00	26.00	10.96	13.04	2,500	326 00	650	94
3,300	3,700	50.00	26.67	11.00	12.33	1,875	231 00	500	95
3,168	5,687	36.25	29.27	12.33	22.15	1,975	429 00	577	96
2,680	3,320	48.00	28.00	10.72	13.28	2,083	276 00	583	97
2,712	4,121	38.32	30.22	12.49	18.97	1,809	343 00	547	98
3,450	4,364	45.67	28.29	11.50	14.54	2,142	311 00	606	99
5,900	5,824	50.00	26.55	11.80	11.65	2,000	232 00	531	100
2,980	15,520	4.00	22,00	11.92	62.08	1,923	1,193 00	423	101
21,600	28,400	41.67	30,55	12.00	15.78	1,894	293 00	578	102
3,300	5,300	53.33	18,00	11.00	17.67	2,727	481 00	490	103
4,420	5,580	45.00	30,00	11.05	13.95	1,739	242 00	521	104
8,700	3,800	50.67	32,67	11.60	5.06	1,744	88 00	569	105
2,673	3,552	41.51	30,87	11.86	15.76	1,609	253 00	496	106
3,900	2,100	36.36	45,46	11.82	6.36	1,100	70 00	500	107
13,100	40,900	33.61	21,01	11.01	34.37	3,966	1,363 00	833	108
4,600	5,900	40.00	33,75	11.50	14.75	1,379	203 00	465	109
3,300	3,700	50.00	26,67	11.00	12.33	1,500	185 00	400	110

# STATISTICS OF LABOR.

# CLOTHING — Concluded.

ESTABLISHMENTS,	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
111 112 113 114 115 116 117 118 119	21 12 75 16 13 26 12 12 30 14	\$12,000 5,000 25,000 3,000 4,000 10,000 3,000 1,000 15,000 5,000	\$11,600 5,250 25,000 8,000 6,000 10,000 6,600 7,000 15,000 6,000	\$12,500 \$,000 50,000 10,000 10,000 25,000 10,000 12,000 25,000 7,000	\$32,000 18,000 100,000 25,000 25,000 50,000 30,000 23,000 55,000 19,000	\$7,900 4,750 25,000 7,000 9,000 15,000 13,400 4,000 15,000 6,000	24.69 26.39 25.00 28.00 36.00 30.00 44.67 17.39 27.27 31.58
121 122 123 124 125 126 127 128 129	31 18 55 40 200 50 20 60 320 80	15,000 9,000 25,000 10,000 20,000 10,000 4,000 25,000 100,000 40,000	16,000 9,000 10,000 19,400 31,000 12,000 6,500 16,878 75,000 36,000	24,000 15,000 125,000 17,900 100,000 30,000 13,400 68,000 200,000	50,000 35,000 170,000 43,000 155,000 48,000 22,000 100,000 290,000	$10,000 \\ 11,000 \\ 35,000 \\ 5,700 \\ 24,000 \\ 6,000 \\ 2,100 \\ 15,122 \\ 15,000 \\ 64,000$	20.00 31.43 20.59 13.25 15.48 12.50 9.54 15.12 5.18 32.00
131 132 133 134 135 136 137 138 139 140	$\begin{array}{c} 31 \\ 43 \\ 16 \\ 90 \\ 70 \\ 149 \\ 72 \\ 550 \\ 250 \\ 25 \end{array}$	25,000 5,000 15,000 50,000 50,000 165,000 75,000 100,000 550,000 3,000	11,500 13,482 6,701 20,500 68,644 106,000 25,000 100,000 250,000 6,000	34,432 8,000 27,125 116,000 215,000 389,000 175,000 300,000 800,000 9,000	48,932 27,000 43,646 158,000 320,000 580,000 250,000 1,500,000 20,000	3,000 5,518 9,820 21,500 36,356 • 85,000 50,000 100,000 450,000 5,000	6.13 20.44 22.50 13.61 11.36 14.65 20.00 20.00 30.00 25.00
141 142 143 144 145 146 147 148 149	73 175 25 53 50 16 50 106 206 600	10,000 50,000 8,000 30,000 28,000 5,000 75,000 15,000 13,000 200,000	24,000 17,936 8,600 19,692 6,500 6,250 20,000 15,000 20,000	52,000 83,000 32,500 90,269 60,000 20,000 400,000 15,000 60,000 300,000	88,000 117,000 45,000 130,000 82,000 28,000 425,000 100,000 86,000 600,000	12,000 16,064 3,900 20,039 15,500 1,750 5,000 70,000 6,000 100,000	13.64 13.73 8 67 15.42 18.90 6.25 1.17 70.00 6 97 16.67
151 152 153 154 155 156 157 158 159 160	128 31 60 296 55 22 800 400 52 100	100,000 12,600 500 25,000 20,000 50,000 550,000 300,000 200 50,000	85,000 11,482 8,000 85,600 15,000 10,692 350,000 150,000 40,850	630,000 51,484 60,000 145,743 13,000 152,000 900,000 800,000 3,000 200,000	850,000 64,802 70,000 254,888 40,000 225,000 1,450,000 10,000 260,000	135,000 1,836 2,000 23,545 12,000 62,308 200,000 150,000 2,000 19,150	15.88 2.83 2.85 9.23 30.00 27.69 13.79 13.63 20.00 7.36

# ${\bf CLOTHING-Concluded}.$

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$3,920 2,100 11,500 2,680 2,740 5,600 3,180 2,360 6,400 2,200	\$3,980 2,650 13,500 4,320 6,260 9,400 10,220 1,640 8,600 3,800	39.06 44.44 50.00 40.00 50.00 50.00 33.33 52.17 45.46 36.84	36.25 29.17 25.00 32.00 24.00 20.00 22.00 30.44 27.27 31.58	12.25 11.67 11.50 10.72 10.96 11.20 10.60 10.26 11.63 11.58	$\begin{array}{c} 12.44 \\ 14.72 \\ 13.50 \\ 17.28 \\ 25.04 \\ 18.80 \\ 34.07 \\ 7.13 \\ 15.64 \\ 20.00 \end{array}$	\$1,523 1,500 1,333 1,562 1,923 1,923 2,500 1,916 1,833 1,357	\$189 00 220 00 180 00 270 00 481 00 361 00 851 00 136 00 286 00 271 00	\$552 437 333 500 461 384 550 583 500 428	111 112 113 114 115 116 117 118 119 120
5,900 4,040 18,500 4,900 16,700 5,400 2,440 11,500 35,000 22,400	4,100 6,960 16,500 800 7,300 600 -340 3,622 -20,000 41,600	48.00 42.86 73.53 41.63 64.52 62.50 60.91 68.96 50.00	$\begin{array}{c} 32.00 \\ 25.71 \\ 5.88 \\ 45.12 \\ 20.00 \\ 25.00 \\ 29.55 \\ 16.88 \\ 25.86 \\ 18.00 \end{array}$	11.80 11.54 10.88 11.39 10.77 11.25 11.50 11.50 12.07 11.20	8,20 19,89 9,71 1,86 4,71 1,25 -1,55 3,62 -6,89 20,80	1,612 1,944 3,090 1,075 775 960 1,100 1,666 906 2,500	132 00 386 00 300 00 20 00 36 00 12 00 -17 00 60 00 -62 00 520 00	516 500 180 485 155 240 325 281 234 450	121 122 123 124 125 126 127 128 129 130
6,393 3,000 5,265 18,800 35,000 67,900 29,500 56,000 183,000 2,180	$\begin{array}{c} -3,393 \\ 2,518 \\ 4,555 \\ 2,700 \\ 1,356 \\ 17,100 \\ 20,500 \\ 44,000 \\ 267,000 \\ 2,820 \\ \end{array}$	70.37 29 62 62.15 73.42 67.19 67.07 70 00 60.00 53.33 45.00	23.50 49.94 15.35 12.97 21.45 18.28 10.00 20.00 16.67 30.00	13.06 11.11 12.06 11.90 10.93 11.70 11.80 11.20 12.20 10.90	-6.93 9.33 10.44 1.71 .43 2.95 8.20 8.80 17.80 14.10	1,578 627 2,727 1,755 4,571 3,892 3,246 909 6,000 800	-109 00 58 00 284 00 30 00 19 00 114 00 266 00 80 00 1,068 00 112 00	370 313 218 227 986 711 324 181 1,000 240	131 132 133 134 135 136 137 138 139 140
9,400 14,700 4,980 14,800 9,880 3,280 47,000 10,900 9,380 72,000	2,600 1,364 -1,080 5,239 5,620 -1,530 -42,000 59,100 -3,380 28,000	59.09 70.94 72.22 69.43 73.17 71.43 94.12 15.00 69.77 50.00	27.27 15.33 19.11 15.15 7.93 22.32 4.71 15.00 23.26 33.33	10.68 12.56 11.07 11.39 12.05 11.71 11.05 10.90 10.90 12.00	2.96 1.17 -2.40 4.03 6.85 -5.46 -9.88 59.10 -3.93 4.67	1,205 668 1,800 2,452 1,640 1,750 8,500 943 417 1,000	35 00 7 79 -43 00 98 00 112 00 -95 00 -840 00 557 00 -16 00 46 00	328 102 344 371 130 378 400 141 97 333	141 142 143 144 145 146 147 148 149 150
91,000 7,236 7,030 26,989 5,200 25,500 178,000 1,012 29,000	44,0005,4005,0303,414 6,800 36,808 22,000 22,000 22,0009,850	74.12 79.45 85.72 57.18 32.50 67.56 62.07 72.73 30.00 76.92	10.00 17.71 11.43 33.58 37.50 4.75 24.14 13.64 50.00 15.71	10.70 11.17 10.04 10.59 13.00 11.33 12.27 11.63 10.12 11.15	5.18 -8.33 -7.19 -1.35 17.00 16.36 1.52 2.00 9.88 -3.78	6,640 2,090 1,166 861 727 10,227 1,812 2,750 192 2,600	343 00 -174 00 -83 00 -11 00 123 00 1,673 00 27 00 55 00 19 00 -98 00	664 370 133 289 272 486 437 375 96 408	151 152 153 154 155 156 157 158 159 160

# COTTON GOODS.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1 2 3 4 5 6 7 8 9	3,050 1,525 1,564 2,780 1,077 953 716 163 39 40	\$2,500,000 2,000,000 2,000,000 1,821,268 1,200,000 605,000 650,000 100,000 30,000 18,000	\$704,252 413,578 364,217 666,000 319,672 235,856 178,849 43,018 12,400 11,000	\$1,047,000 1,519,553 1,159,015 1,609,525 1,105,258 600,051 658,680 104,059 23,000 30,000	\$2,000,000 2,429,000 3,076,599 2,856,473 1,900,825 1,020,000 1,024,993 173,089 50,000 57,000	\$248,748 495,869 1,553,367 580,948 475,895 184,093 187,464 26,012 14,600 16,000	12.43 20.41 50.49 20.33 25.03 18.05 18.29 15.03 29.20 28.07
11 12 13 14 15 16 17 18 19 20	112 1,207 59 54 37 58 870 31 244 212	80,000 800,000 50,000 85,000 37,000 125,000 500,000 50,000 275,000 325,000	$12,193 \\ 339,001 \\ 14,596 \\ 17,000 \\ 8,560 \\ 18,215 \\ 259,000 \\ 7,000 \\ 70,150 \\ 58,770$	24,000 490,422 30,000 58,757 35,810 65,454 358,000 26,625 228,790 105,883	50,000 936,921 54,911 86,127 50,000 110,641 780,000 42,000 315,588 211,250	$\begin{array}{c} 13,807 \\ 107,498 \\ 10,315 \\ 10,370 \\ 5,630 \\ 26,972 \\ 163,000 \\ 8,375 \\ 16,648 \\ 46,597 \end{array}$	27.61 11.47 18.78 12.04 11.26 24.37 20.89 19.94 5.27 22.06
21 22 23 24 25 26 27 28 29 30	173 136 156 106 44 211 1,045 1,748 499 1,046	300,000 276,273 288,791 100,000 20,000 416,412 1,460,000 2,000,000 450,000 800,000	44,462 29,795 38,134 23,400 9,600 39,946 282,691 520,585 141,686 275,000	91,080 68,144 89,789 46,500 30,000 104,487 1,020,283 825,000 280,143 545,000	200,000 140,161 190,527 80,000 52,800 208,077- 1,478,208 1,550,000 541,096 1,043,000	64,458 42,222 62,604 10,100 13,200 63,644 175,234 204,415 119,267 223,000	32,23 30,12 32,85 12,62 25,00 30,58 11,85 13,18 22,04 21,38
31 32 33 34 35 36 37 38 39 40	155 252 252 278 261 313 343 252 1,422 108	250,000 390,000 1,207,000 150,000 300,000 210,000 200,000 175,000 1,700,000	37,399 53,000 71,811 50,174 61,519 62,329 118,276 44,682 286,800 18,708	81,771 162,000 162,498 111,644 115,099 123,306 196,105 104,753 828,917 37,750	158,000 288,600 280,971 225,000 240,000 237,382 350,000 250,000 1,445,045 63,631	38,830 73,600 46,662 63,182 63,382 51,747 35,619 100,565 329,328 7,173	$\begin{array}{c} 24.57 \\ 25.50 \\ 16.61 \\ 28.08 \\ 26.41 \\ 21.80 \\ 10.18 \\ 40.22 \\ 22.79 \\ 11.27 \end{array}$
41 42 43 44 45 46 47 48 49 50	72 238 408 299 104 1,054 500 312 387 834	90,000 395,520 550,000 548,620 190,000 1,000,000 1,000,000 900,000 800,000 1,750,000	15,878 65,685 140,353 82,441 27,300 235,470 122,312 87,104 115,103 213,586	43,444 160,647 320,330 185,951 58,000 575,000 277,953 194,000 190,840 423,552	76,114 285,336 554,088 312,595 95,300 1,000,000 487,894 370,097 464,253 987,194	16,792 59,004 93,405 44,203 10,000 189,530 87,629 88,993 158,310 350,056	22.06 20.67 16.85 14.14 10.49 18.95 17.96 24.04 34.10 35.45
51 52 53 54 55	295 435 742 423 543	300,000 836,391 1,154,500 680,758 1,900,000	75,940 149,699 209,328 127,944 142,330	147,783 280,867 468,676 127,105 280,587	259,279 530,927 893,636 476,300 517,598	35,556 100,361 215,632 221,251 94,681	13.71 18 90 24 12 46 45 18.29

#### COTTON GOODS.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product,	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employe.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$350,000 362,900 427,666 394,923 262,083 105,630 141,499 23,309 6,800 6,780	-\$101,252 132,969 1,125,701 186,025 213,812 78,463 45,965 2,703 7,800 9,220	52.35 62.56 37.67 56.35 58.15 58.83 64.26 60.12 46.00 52.63	35.22 17 03 11.84 23.32 16.82 23 12 17.45 24.85 24.80 19.30	17.50 14.94 13.90 13.82 13.78 10.35 13.80 13.47 13.60 11.89	$\begin{array}{c} -5.07 \\ 5.47 \\ 36.59 \\ 6.51 \\ 11.25 \\ 7.70 \\ 4.49 \\ 1.56 \\ 15.60 \\ 16.18 \end{array}$	\$655 1,592 1,967 1,027 1,764 1,070 1,431 1,061 1,282 1,425	-\$33 00 86 00 719 00 66 00 198 00 82 00 64 00 16 00 200 00 230 00	\$230 271 232 239 296 247 249 263 317 275	1 2 3 4 5 6 7 8 9
$\begin{array}{c} 9,800 \\ 141,692 \\ \cdot 8,491 \\ 13,713 \\ \hline 7,220 \\ 18,564 \\ 108,000 \\ \hline 7,200 \\ 48,059 \\ 40,625 \end{array}$	4,007	48.00	24.39	19.60	8.01	446	35 00	108	11
	-34,194	52.35	36.18	15.12	-3.65	776	-28 00	280	12
	1,824	54.64	26.58	15.46	3.32	930	30 00	247	13
	-3,343	68.22	19.74	15.92	-3.88	1,594	-61 00	314	14
	-1,590	71.62	17.12	14.44	-3.18	1,351	-42 00	231	15
	8,408	59.16	16.47	16.77	7.60	1,907	144 00	314	16
	55,000	45.90	33.21	13.84	7.05	896	63 00	297	17
	1,175	63.39	16.67	17.14	2.80	1,354	37 00	225	18
	-31,411	72.50	22.23	15.22	-9.95	1,293	-128 00	287	19
	5,972	50.12	27.82	19.23	2.83	996	28 00	277	20
$\begin{array}{c} 38,000 \\ 30,592 \\ 36,380 \\ 14,000 \\ 6,480 \\ 45,792 \\ 235,421 \\ 275,000 \\ 81,110 \\ 152,300 \end{array}$	26,458	45.54	22 23	19,00	13 23	1,156	152 00	257	21
	11,630	48.62	21 26	21,82	8.30	1,030	85 00	219	22
	26,224	47.13	20.02	19 09	13 76	1,221	168 00	244	23
	-3,900	58.13	29.25	17,50	-4.88	754	-36 00	220	24
	6,720	56.82	18.18	12,27	12.73	1,200	152 00	218	25
	17,852	50.22	19 20	22,00	8.58	986	84 00	189	26
	-60,187	69.02	19.13	15,92	-4.07	1,414	-57 00	270	27
	-70,585	53.23	33.59	17,74	-4.56	886	-40 00	297	28
	38,157	51.77	26.19	14,98	7.06	1,084	76 00	283	29
	70,700	52.25	26.37	14,60	6.78	997	67 00	262	30
30,800	8,030	51.76	23 67	19.49	5.08	1,019	51 00	241	31
52,260	21,340	56.13	18.37	18.11	7.39	1,145	84 00	210	32
100,517	-53,855	57.83	25.56	35.77	-19.16	1,114	-213 00	284	33
31,500	31,682	49.62	22.30	14.00	14.08	809	113 00	180	34
42,000	21,382	47.96	25.63	17.50	8.91	919	· 81 00	235	35
36,338	15,409	51.94	26.26	15.31	6.49	758	49 00	199	36
47,000	-11,381	56.03	33.79	13.43	-3.25	1,020	-33 00	344	37
35,500	65,065	41.90	17.88	14.20	26.02	992	258 00	177	38
246,505	82,823	57.36	19.85	17.05	5.74	1,016	58 00	201	39
12,363	-5,190	59.33	29.40	19.42	-8.15	589	-48 00	173	40
$\begin{array}{c} 13,011 \\ 52,265 \\ 88,409 \\ 64,177 \\ 20,930 \\ 160,000 \\ 108,789 \\ 91,010 \\ 94,425 \\ 203,719 \end{array}$	3,781	57.08	20.86	17.09	4.97	1,057	52 00	220	41
	6,739	56.31	23.02	18.31	2.36	1,198	28 00	275	42
	4,996	57.82	25.33	15.95	.90	1,358	12 00	344	43
	-19,974	59.49	26.37	20.53	-6.39	1,045	-66 00	275	44
	-10,930	60.86	28.65	21.96	-11.47	916	-105 00	262	45
	29,530	57.50	23.55	16.00	2.95	948	28 00	223	46
	-21,160	56.97	25.07	22.29	-4.33	975	-42 00	244	47
	-2,017	52.42	23.54	24.59	55	1,186	-6 46	279	48
	63,885	41.11	24.79	20.34	13.76	1,199	165 00	297	49
	146,337	42.91	21.64	20.63	14:82	1,183	175 00	256	50
43,928	—8,372	57.00	29 29	16.94	-3.23	878	-28 00	257	51
103,276	—2,915	52.90	28.20	19.45	55	1,220	-6 70	344	52
158,634	56,998	52.45	23.43	17.75	6.37	1,204	76 00	282	53
88,475	132,776	26.69	26.86	18.57	27.88	1,126	313 00	302	54
111,760	—17,079	54.21	27.50	21.59	-3.30	953	-31 00	262	55

# COTTON GOODS — Continued.

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
56 57 58 59 60	845 250 192 289 378	\$1,500,000 370,000 250,000 500,000 707,929	\$217,680 85,500 46,708 77,979 117,750	\$457,936 170,000 217,949 162,485 218,517	\$862,710 325,500 340,112 329,441 501,448	\$187,094 70,000 75,455 88,977 165,181	$\begin{array}{c} 21.68 \\ 21.50 \\ 22.18 \\ 27.01 \\ 32.94 \end{array}$
61 62 63 64 65 66 67 68 69 70	638 138 481 350 452 398 361 341 384 379	572,400 136,000 800,000 260,000 500,000 819,947 875,000 660,000 886,441 600,000	142,294 27,452 116,309 69,711 117,620 114,302 109,980 89,464 125,997 94,242	389,851 60,205 269,232 165,000 281,379 278,810 245,318 201,205 293,960 192,580	694,148 109,686 519,759 294,000 542,556 536,442 496,389 371,211 579,640 356,407	162,003 22,029 134,218 59,289 143,557 143,330 141,091 80,542 159,683 69,585	23.33 20.03 25.82 20.16 26.45 26.71 28.42 21.69 27.54 19.53
71 72 73 74 75 76 77 78 79 80	890 592 382 62 1,810 933 75 28 825 74	750,000 1,400,000 614,820 75,000 2,998,176 1,626,136 160,000 60,000 370,000 100,000	173,900 183,445 95,559 13,741 586,144 260,607 24,546 8,688 226,431 24,000	397,508 430,165 211,276 72,251 891,376 499,579 78,189 48,702 469,062 147,000	$772,890 \\ 826,000 \\ 395,148 \\ 102,341 \\ 2,260,108 \\ 963,497 \\ 120,000 \\ 61,500 \\ 976,390 \\ 250,000$	201,482 212,390 88,313 16,349 782,588 203,311 17,265 4,110 280,897 79,000	26.06 25.71 22.34 15.97 34.62 21.10 14.39 6.68 28.76 31.60
81 82 83 84 85 86 87 88 89	177 110 88 107 38 72 179 937 1,516 326	75,000 60,000 60,000 70,000 60,000 15,000 300,000 1,500,000 1,800,000 160,000	30,095 31,800 21,713 22,943 12,013 22,200 55,200 275,000 345,897 70,338	106,802 57,000 59,077 49,000 68,760 38,500 136,800 761,737 995,737 247,824	177,673 102,058 111,472 93,096 89,355 56,840 207,009 1,365,000 1,700,000 459,877	40,776 13,258 30,682 21,153 8,582 -3,860 15,009 328,263 358,366 141,715	22.95 12.99 27.52 22.72 9.60 -6.79 7.25 24.04 21.08 30.81
91 92 93 94 95 96 97 98 99	$\begin{array}{c} 101 \\ 694 \\ 1,216 \\ 425 \\ 565 \\ 278 \\ 441 \\ 666 \\ 36 \\ 250 \end{array}$	80,000 1,100,000 1,470,000 500,000 300,000 440,000 1,110,000 30,000 377,250	24,658 188,370 304,571 129,818 134,398 64,126 117,856 169,593 11,210 54,533	71,743 298,335 516,268 284,983 256,598 293,059 223,777 479,964 15,760 162,514	117,500 692,999 1,200,000 618,477 468,845 499,583 486,246 830,564 37,000 300,000	21,099 206,294 379,161 203,676 77,849 142,398 144,613 181,007 10,030 82,953	17.95 29.76 31.59 32.93 16.60 28.50 29.74 21.79 27.10 27.65
101 102 103 104 105 106 107 108 109 110	90 65 344 65 98 395 1,285 65 62 59	100,000 55,400 325,000 50,000 500,000 500,000 40,000 40,000 50,000	20,000 19,971 ,74,778 15,000 23,874 96,308 298,660 19,750 21,600 10,000	100,000 75,000 186,922 50,000 77,241 110,203 524,430 56,725 45,000 40,000	275,000 105,725 309,122 75,000 139,858 234,358 1,101,811 109,350 80,000 58,750	155,000 10,754 47,422 10,000 38,743 27,847 278,721 32,875 13,400 8,750	56.36 10 17 15.34 13.33 27.70 11.88 25.29 30.06 16.75 14.89

# COTTON GOODS — Continued.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$176,271 $54,750$ $49,011$ $62,944$ $92,621$	\$10,823	53.08	25.24	20.43	1.25	\$1,020	\$12 00	\$257	56
	15,250	52.23	26.27	16.82	4.68	1,302	61 00	342	57
	26,444	64.08	13.74	14.41	7.77	1,771	137 00	243	58
	26,033	49.32	23.67	19.11	7.90	1,139	90 00	269	59
	72,560	43.58	23.48	18.47	14.47	1,326	191 00	311	60
103,759	58,244	56.16	$\begin{array}{c} 20.51 \\ 25.03 \\ 22.38 \\ 23.71 \\ 21.68 \\ 21.31 \\ 22.16 \\ 24.10 \\ 21.74 \\ 26.44 \end{array}$	14.94	8.39	1,088	91 00	223	61
19,129	2,900	54.89		17.44	2.64	794	21 00	198	62
99,976	34,242	51.80		19.23	6.59	1,080	71 00	241	63
45,000	14,289	56.13		15.30	4.86	840	40 00	199	64
84,256	59,301	51.87		15.52	10.93	1,200	131 00	260	65
102,841	40,489	51.98		19.17	7.54	1,347	101 00	287	66
102,139	38,952	49.42		20.57	7.85	1,375	107 00	304	67
76,721	3,821	54.21		20.66	1.03	1,088	11 00	262	68
111,150	48,533	50.72		19.17	8.37	1,509	126 00	328	69
71,641	—2,056	54.03		20.10	—.57	940	-5 42	248	70
122,289	79,193	51.44	22.50	15.82	$\begin{array}{c} 10.24 \\ 5.54 \\ 3.01 \\ 1.58 \\ 16.66 \\ .97 \\ -3.61 \\ -9.17 \\ 16.49 \\ 19.20 \end{array}$	868	89 00	194	71
166,600	45,790	52.08	22.21	20.17		1,395	77 00	309	72
76,404	11,909	53.47	24.19	19.33		1,034	31 00	250	73
14,734	1,615	70.60	13.43	14.39		1,650	26 00	221	74
405,901	376,687	39.44	25.94	17.96		1,248	208 00	323	75
193,918	9,393	51.85	27.05	20.13		1,032	10 00	279	76
21,600	-4,335	65.16	20.45	18.00		1,600	—57 00	327	77
9,750	-5,640	79.19	14.13	15.85		2,196	—201 00	310	78
119,839	161,058	48.04	23.20	12.27		1,181	195 00	274	79
31,000	48,000	58.80	9.60	12.40		3,378	648 00	324	80
22,267	18,509	60.11	16.94	12.53	$ \begin{vmatrix} 10.42 \\53 \\ 14.29 \\ 8.21 \\ -4.42 \\ -18.37 \\ -11.44 \\ 7.45 \\ 4.73 \\ 18.73 \end{vmatrix} $	1,003	104 00	170	81
13,806	-548	55.85	31.16	13.52		927	-4 98	289	82
14,747	15,935	53.00	19.48	13.23		1,266	181 00	246	83
13,510	7,643	52.63	24.65	14.51		870	71 00	214	84
12,536	-3,954	76.95	13.45	14.02		2,351	-104 00	316	85
6,584	-10,414	67.73	39.06	11.58		789	-145 00	308	86
38,701	-23,692	66.09	26.66	18.69		1,156	-132 00	308	87
226,500	101,763	55.81	20.15	16.59		1,456	108 00	293	88
278,000	80,366	58.57	20.35	16.35		1,121	53 00	228	89
55,588	86,127	53.89	15.30	12.08		1,410	264 00	215	90
16,550 135,300 208,200 91,848 64,885 75,025 149,656 5,500 52,635	4,549 70,994 170,961 111,828 12,964 71,440 69,588 31,351 4,530 30,318	61.06 43.05 43.03 46.08 54.73 58.66 46.02 57.79 42.60 54.18	20.99 27.19 25.38 20.99 28.67 12.84 24.24 20.42 30.30 18.17	14.08 19.52 17.35 14.85 13.83 14.20 15.43 18.02 14.86 17.54	3.87 10.24 14.24 18.08 2.77 14.30 14.31 3.77 12.24 10.11	1,163 998 986 1,455 829 1,797 1,102 1,247 1,027 1,200	45 00 102 00 140 00 263 00 256 00 157 00 47 00 125 00 121 00	244 271 250 305 237 230 267 254 311 218	91 92 93 94 95 96 97 98 99 100
33,500 13,897 50,412 9,000 16,986 50,436 140,181 13,935 10,400 8,875	121,500 -3,143 -2,990 1,000 21,757 -22,589 138,540 18,940 3,000 -125	36.37 70.94 60.47 66.67 55.23 47.02 47.60 51.88 56.25 68.09	7.27 18.89 24.19 20.00 17.07 41.10 27.11 18.06 27.00 17.02	12.18 13.14 16.30 12.00 12.15 21.52 12.72 12.74 13.00 15.10	44.18 -2.9796 1.33 15.55 -9.64 12.57 17.32 3.7521	3,055 1,626 898 1,153 1,427 593 857 1,682 1,290 995	1,350 00 -48 00 -8 69 15 00 222 00 -57 00 107 00 291 00 48 00 -2 11	222 307 217 230 243 243 232 303 348 169	101 102 103 104 105 106 107 108 109 110

# COTTON GOODS — Concluded.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
111 112 113 114 115 116 117 118 119 120	60 642 98 1,286 81 100 128 121 123 55	\$45,000 1,000,000 200,000 600,000 80,000 150,000 115,000 175,000 50,000	\$15,500 179,059 25,752 450,018 17,230 26,000 22,000 39,142 28,443 12,000	\$60,930 372,192 106,217 434,924 46,048 98,000 55,647 43,344 47,717 29,000	\$95,887 $617,000$ $147,366$ $1,312,766$ $84,000$ $160,000$ $91,800$ $110,000$ $103,528$ $50,000$	\$19,457 65,749 15,397 427,824 20,722 36,000 14,153 27,514 27,368 9,000	20.29 10.65 10.45 32.58 24.66 22.50 15.42 25.01 26.43 18.00
121 122 123 124 125 126 127 128 129 130	70 36 51 130 21 124 50 50 205 85	30,000 30,000 30,000 210,000 30,000 120,000 80,000 45,000 250,000 100,000	12,000 10,249 13,000 35,750 5,000 21,642 14,396 13,385 47,935 21,744	25,460 16,426 23,540 114,346 11,329 40,500 31,809 42,282 81,934 36,500	50,000 35,000 58,000 183,666 15,600 64,222 69,000 71,832 192,886 94,877	$12,540 \\ 8,325 \\ 21,460 \\ 33,570 \\ -729 \\ 2,080 \\ 22,795 \\ 16,165 \\ 63,017 \\ 36,633$	25.08 23.78 37.00 18.27 -4.67 3.24 33.03 22.50 32.67 38.61
131 132 133 134 135 136 137 138 139 140	149 168 67 118 30 186 335 117 125 561	200,000 200,000 30,000 170,000 1,250 150,000 500,000 100,000 160,000 300,000	37,193 42,500 12,500 27,017 8,400 34,541 102,254 21,601 34,781 168,000	59,914 93,675 45,500 94,371 48,250 86,908 207,066 47,363 54,065 296,000	159,261 164,500 75,000 126,376 60,000 180,000 470,000 84,000 117,634 500,000	62,154 28,325 17,000 4,988 3,350 58,551 160,680 15,036 28,788 36,000	39.02 17.22 22.66 3.95 5.58 32.53 34.18 17.90 24.47 7.20
141 142 143 144 145 146 147 148 149 150	492 465 157 226 20 243 15 44 69 47	450,000 400,000 100,000 300,000 30,000 187,500 20,000 65,000 80,000	149,160 104,000 38,630 45,769 6,300 46,237 5,000 10,344 12,928 10,778	473,129 166,786 93,400 200,610 13,000 125,305 18,050 30,184 32,758 25,203	732,304 336,000 190,547 336,773 40,000 210,000 30,000 44,043 75,501 59,972	110,015 65,214 58,517 90,394 20,700 38,458 6,950 3,515 29,815 23,991	15.02 19.41 30.71 26.84 51.75 18.31 23.16 7.98 39.48 40.00

# FOOD PREPARATIONS.

1	13	\$3,000	\$8,000	\$75,000	\$88,000	\$5,000	5.68
2	180	50,000	60,000	175,000	304,000	69,000	22.03
3	28	8,000	6,000	25,000	40,000	9,000	22.50
4	33	47,000	11,000	79,000	100,000	10,000	10.00
5	54	35,000	24,000	60,000	115,000	31,000	26.9
6	130	350,000	86,799	5,938,680	6,361,679	336,200	5.28
7	28	20,000	11,000	48,000	60,000	1,000	1.67
8	75	225,000	37,000	1,140,000	1,245,625	68,625	5.58
9	400	300,000	187,200	4,950,000	5,576,000	438,800	7.86
10	25	30,000	12,980	108,000	127,565	6,585	5.16

#### COTTON GOODS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$12,289 121,700 26,737 167,277 13,200 22,000 18,180 17,900 20,853 8,000	\$7,168 -55,951 -11,340 260,547 7,522 14,000 -4,027 9,614 6,515 1,000	63.54 60.33 72.08 33.14 54.82 61.25 60.62 39.41 46.09 58.00	16.17 29.02 17.47 34.28 20.52 16.25 23.96 35.58 27.48 24.00	12.81 19.72 18.14 12.74 15.71 13.75 19.80 16.27 20.14 16.00	7.48 -9.07 -7.69 19.84 8.95 8.75 -4.38 8.74 6.29 2.00	\$1,598 961 1,503 1,020 1,037 1,600 717 909 841 909	\$119 00 87 00 115 00 202 00 92 00 140 00 31 00 -79 00 52 00 18 00	\$258 278 262 349 212 260 171 323 231 218	111 112 113 114 115 116 117 118 119 120
6,800 5,300 7,600 30,967 3,360 13,622 11,700 9,883 34,289 15,488	5,740 3,025 13,860 2,603 -4,089 -11,542 11,095 6,282 28,728 21,145	50.92 46.94 40.59 62.26 72.62 63.06 46.10 58.86 42.48 38.47	24.00 29 28 22.41 19.47 32.05 33.70 20.87 18.64 24.85 22.92	13.60 15.14 13.11 16.86 21.54 21.21 16.96 13.76 17.78 16.32	11.48 8.64 23.89 1.41 -26.21 -17.97 16.07 8.74 14.89 22.29	714 972 1,156 1,412 742 517 1,380 1,436 940 1,116	82 00 84 00 271 00 20 00 194 00 93 00 221 00 125 00 140 00 248 00	171 284 254 275 238 174 287 267 233 255	121 122 123 124 125 126 127 128 129 130
27,926 28,450 9,300 22,838 6,075 27,000 77,000 14,400 21,363 68,000	34,228 -125 7,700. -17,850 -2,725 31,551 83,680 636 7,425 -32,000	37.63 56.95 60.67 74.67 80.42 48.28 44.06 56.38 45.96 59.20	23.35 25.83 16.67 21.38 14.00 19.19 21.76 25.72 29.57 33.60	17.53 17.29 12.40 18.07 10.12 15.00 16.38 17.14 18.16 13.60	$\begin{array}{c} 21.49 \\07 \\ 10.26 \\ -14.12 \\ -4.54 \\ 17.53 \\ 17.80 \\ .76 \\ 6.31 \\ -6.40 \end{array}$	1,068 979 1,119 1,070 2,000 967 1,402 717 941 891	229 00 74 114 00 151 00 90 00 169 00 249 00 59 00 57 00	249 252 186 228 280 185 305 184 277 299	131 132 133 134 135 136 137 138 139 140
100,230 57,600 25,055 51,677 5,800 32,250 4,200 8,304 12,350 9,597	9,785 7,614 33,462 38,717 11,900 6,208 2,750 -4,789 17,465 14,394	64.61 49.64 49.02 59.57 32.50 59.67 60.17 68.53 43.39 42.03	20.37 30.95 20.27 13.59 15.75 22.02 16.67 23.49 17.13 17.97	13.68 17.14 13.15 15.34 14.50 15.35 14.00 18.85 16.35	1.34 2.27 17.56 11.50 37.25 2.96 9.16 —10.87 23.13 24.00	1,488 722 1,213 1,490 2,000 864 2,000 1,000 1,094 1,276	19 00 16 00 213 00 171 00 745 00 25 00 150 00 108 00 253 00 306 00	303 223 246 202 315 190 333 235 187 229	141 142 143 144 145 146 147 148 149 150

#### FOOD PREPARATIONS.

\$8,980 33,400 4,480 12,820 13,600 657,168 7,200 138,063 575,600 14,557	-\$3,980 35,600 4,520 -2,820 17,400 -320,968 -6,200 -69,438 -136,800 -7,972	85.23 57.57 62.50 79.00 52.18 93.34 80.00 91.53 88.78 84.67	9.09 19.74 15.00 11.00 20.87 1.37 13.33 2.97 3 36 10.17	10.20 10.98 11.20 12.82 11.82 10.33 12.00 11.08 10.32 11.40	-\$4.52 11.71 11.30 -2.82 15.13 -5.04 -10.33 -5.58 -2.46 -6.24	\$6,769 1,688 1,428 3,030 2,129 48,935 2,142 16,608 13,940 5,102	-\$306 00 197 00 161 00 -85 00 322 00 -2,468 00 -221 00 -925 00 -342 00 -318 00	\$615 333 214 333 444 667 392 493 468 519	1 2 3 4 5 6 7 8 9
14,557	-7,972	84.67	10.17	11.40	-6.24	5,102	-318 00	519	10

# FOOD PREPARATIONS — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
11 12 13 14 15 16 17 18 19 20	11 13 20 206 80 17 11 16 8	\$20,000 12,000 10,000 459,840 300,000 20,000 10,000 50,000 4,000 5,000	\$6,000 6,000 6,000 90,339 32,000 13,000 6,000 7,800 6,000 5,500	\$30,000 15,000 55,000 2,008,546 1,355,000 52,000 16,000 60,000 20,000 17,400	\$50,000 24,000 75,000 2,291,851 1,405,000 25,000 75,000 30,000 25,000	\$14,000 3,000 14,000 192,966 18,000 9,000 3,000 7,200 4,000 2,100	28.00 12.50 18.66 8.41 1.28 12.16 12.00 9.60 13.33 8.40
21 22 23 24 25 26 27 28 29 30	11 10 13 30 8 23 20 21 42 16	9,840 11,000 4,000 35,000 8,000 25,000 50,000 30,000 20,000 20,000	6,500 7,000 5,000 17,800 6,000 12,012 6,600 10,000 17,000 5,700	17,500 15,000 25,000 74,900 5,000 20,000 158,000 174,000 93,000 39,653	28,000 30,000 36,000 97,500 15,000 70,000 175,000 210,000 125,000 51,400	4,000 8,000 6,000 4,800 4,000 37,988 10,400 26,000 15,000 6,047	14.28 26.66 16.66 4.92 26.66 54.26 5.94 12.38 12.00 11.76
31 32 33 34 35 36 37 38 39 40	32 22 18 15 8 20 20 39 12 30	10,000 40,000 15,000 40,000 75,000 20,000 20,000 75,000 10,000 80,000	10,023 10,340 6,595 8,500 6,000 9,350 11,625 21,500 6,000 17,718	60,585 74,895 104,300 222,575 380,375 31,700 40,000 130,000 24,000 881,272	73,335 94,950 114,000 275,000 400,000 78,000 60,000 175,000 35,000 939,300	2,727 9,715 3,105 43,925 13,625 36,950 8,375 23,500 5,000 40,310	3.71 10.23 2.72 15.97 3.40 47.37 13.95 13.42 14.28 4.29
41 42 43 44 45 46 47 48 49 50	61 18 8 25 7 20 9 11 8	100,000 50,000 100,000 10,000 200,000 12,000 100,000 2,000 10,000 10,000	47,733 5,000 9,720 6,000 20,800 5,200 12,500 5,400 5,536 6,000	1,221,679 320,600 860,228 168,600 767,945 124,600 663,847 364,600 12,000 273,900	1,297,268 332,000 998,800 208,000 811,818 143,762 688,727 384,800 20,000 289,223	27,856 6,400 128,852 33,400 23,073 13,962 12,380 14,800 2,464 9,323	2.14 1.92 12.90 16.05 2.84 9.71 1.80 3.84 12.32 3.22
51 52 53 54 55 56 57 58 59 60	100 75 32 200 40 55 100 10 22 20	400,000 80,000 75,000 1,000,000 60,000 25,000 45,000 6,000 6,000 6,000	63,611 28,500 21,000 85,000 28,000 7,410 18,000 7,200 12,000	3,800,835 100,000 410,000 8,655,090 800,000 16,250 65,000 18,000 50,000 26,000	4,094,960 150,000 480,000 9,152,800 900,000 25,688 92,500 35,770 70,000 40,000	230,514 21,500 49,000 412,710 72,000 2,028 9,500 10,570 8,000 2,000	5.63 14.33 10.21 4.51 8.00 7.89 10.27 29.55 11.42 5.00
61 62 63 64 65	$\begin{bmatrix} 10 \\ 117 \\ 10 \\ 50 \\ 9 \end{bmatrix}$	3,000 350,000 3,000 50,000 25,000	6,500 42,555 6,500 15,000 6,552	22,000 525,000 42,000 250,000 94,000	30,000 850,000 57,200 300,000 105,000	1,500 282,445 8,700 35,000 4,448	5.00 33.23 15.21 11.67 4.23

#### FOOD PREPARATIONS — Continued.

Contract of the Contract of th									
Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of inter- est and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$6,200 3,120 8,100 256,776 158,500 8,600 3,100 10,500 3,240 2,800	\$7,800 -120 5,900 -63,810 -140,500 400 -100 -3,300 -760 -700	60.00 62.50 73.34 87.64 96.44 70.27 64.00 80.00 66.67 69.60	12.00 25.00 8.00 3.95 2.28 17.57 24.00 10.40 20.00 22.00	12.40 13.00 10.80 11.20 11.28 11.62 12.40 14.00 10.80 11.20	$\begin{array}{c} 15.60 \\50 \\ 7.86 \\ -2.79 \\ -10.00 \\ .54 \\40 \\ -4.40 \\ 2.53 \\ -2.80 \end{array}$	\$4,545 1,846 3,750 11,125 17,562 4,352 2,272 4,687 3,750 2,777	\$709 00 -923 00 295 00 -309 00 -1,756 00 23 00 -9 09 -206 00 95 00 -77 00	\$545 461 300 438 400 764 545 487 750 611	11 12 13 14 15 16 17 18 19 20
3,390 3,660 3,840 11,850 1,980 8,500 20,500 22,800 13,700 6,340	610 4,340 2,160 -7,050 2,020 29,488 -10,100 3,200 1,300 -293	62.50 50.00 69.45 76.82 33.34 28.58 90.29 82.86 74.40 77.15	23.22 23.34 13.89 18.26 40.00 17.16 3.77 4.76 13.60 11.09	12.10 12.20 10.66 12.15 13.20 12.14 11.71 10.85 10.96 12.33	2.18 14.46 6.00 -7.23 13.46 42.12 -5.77 1.53 1.04 57	2,545 3,000 2,769 3,250 1,875 3,043 8,750 10,000 2,976 3,212	55 00 434 00 166 00 -235 00 252 00 1,282 00 -505 00 152 00 30 00 -18 00	590 700 384 393 750 522 330 476 404 356	21 22 23 24 25 26 27 28 29 30
$\begin{array}{c} 7,934 \\ 11,895 \\ 12,300 \\ 29,900 \\ 44,500 \\ 9,000 \\ 7,200 \\ 22,000 \\ 4,100 \\ 98,730 \end{array}$	-5,207 -2,180 -9,195 14,025 -30,875 27,950 1,175 1,500 900 -58,420	82.62 78.88 91.49 80.94 95.10 40.64 66.67 74.29 68.57 93.82	13.67 10.89 5.79 3.09 1.50 11.99 19.38 12.29 17.15 1.89	10,80 12,52 10,78 10,87 11,12 11,53 12,00 12,57 11,71 10,51	$\begin{array}{c} -7.10 \\ -2.29 \\ -8.06 \\ 5.10 \\ -7.72 \\ 35.84 \\ 1.95 \\ .85 \\ 2.57 \\ -6.22 \end{array}$	2,291 4,315 6,333 18,333 50,000 3,900 3,900 4,487 2,916 31,310	-162 00 -99 00 -510 00 935 00 -3,859 00 1,397 00 58 00 38 00 75 00 -1,947 00	313 470 366 566 750 467 581 551 500 590	31 32 33 34 35 36 37 38 39 40
135,727 36,200 105,880 21,400 93,182 15,096 74,873 44,480 2,120 29,522	-107,871 -29,800 22,972 12,000 -70,109 -1,134 -62,493 -29,680 344 -20,199	94.18 96.58 86.13 81.06 94.60 86.67 96.38 94.76 60.00 94.70	3.68 1.50 .97 2.89 2.56 3.62 1.82 1.40 27.68 2.08	10.46 10.90 10.60 10.28 11.47 10.50 10.87 11.55 10.60 10.20	$\begin{array}{c} -8.32 \\ -8.98 \\ 2.30 \\ 5.77 \\ -8.63 \\79 \\ -9.07 \\ -7.71 \\ 1.72 \\ -6.98 \end{array}$	21,266 66,400 55,488 26,000 32,472 20,524 34,436 42,755 1,818 36,152	-1,768 00 -5,960 00 1,276 00 1,500 00 -2,804 00 -3,124 00 -3,297 00 31 00 -2,524 00	782 1,000 540 750 832 742 625 600 181 750	41 42 43 44 45 46 47 48 49 50
433,496 19,800 52,500 975,280 93,600 4,069 11,950 3,937 7,360 4,360	$ \begin{vmatrix} -202,982 \\ 1,700 \\ -3,500 \\ -562,570 \\ -21,600 \\ -2,041 \\ -2,450 \\ 6,633 \\ 640 \\ -2,360 \end{vmatrix} $	92.82 66.67 85.42 94.56 88.89 63.26 70.27 50.32 71.43 65.00	1.55 19.00 4.37 .93 3.11 28.85 19.46 20.13 17.15 30.00	10.58 13.20 10.93 10.66 10.40 15.84 12.91 11.01 10.51 10.90	$\begin{array}{c} -4.95 \\ 1.13 \\72 \\ -6.15 \\ -2.40 \\ -7.95 \\ -2.64 \\ 18.54 \\ .91 \\ -5.90 \end{array}$	40,949 2,000 15,000 45,764 22,500 467 925 3,577 3,181 2,000	2,029 00 22 00109 002,812 0037 0024 00 663 00 29 00118 00	636 380 656 425 700 134 180 720 545 600	51 52 53 54 55 56 57 58 59 60
3,180 106,000 5,900 33,000 12,000	-1,680 176,445 2,800 2,000 -7,552	73.33 61.76 73.43 83.33 89.53	$\begin{array}{c} 21.67 \\ 5.01 \\ 11.36 \\ 5.00 \\ 6.24 \end{array}$	10.60 12.47 10.31 11.00 11.42	-5.60 20.76 4.90 .67 -7.19	3,000 7,264 5,720 6,000 11,666	-168 00 1,508 00 280 00 40 00 -839 00	650 363 650 360 728	61 62 63 64 65

	FOOD PREPARATIONS — Concluded.												
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product,						
66 67 68 69 70	30 17 15 30 20	\$10,000 5,000 4,000 3,000 18,000	\$10,000 9,770 5,150 6,875 10,400	\$80,000 36,930 5,000 50,000 5,000	\$102,000 62,400 20,000 65,000 25,000	\$12,000 15,700 9,850 8,125 9,600	11.76 25.16 49.25 12.50 38.40						
			FUR	NITURE.									
1 2 3 4 5 6 7 8 9	37 15 115 50 240 12 91 23 14 8	\$15,000 10,000 35,000 25,000 125,000 3,000 50,000 20,000 3,000 1,500	\$13,500 6,000 53,541 14,500 120,000 6,000 39,387 11,537 5,200 5,500	\$17,803 9,000 35,073 11,600 120,000 2,500 35,000 5,035 5,000 5,500	\$38,000 19,000 160,171 28,000 260,000 10,000 85,000 17,230 12,000 12,500	\$6,697 4,000 71,557 1,900 20,000 1,500 10,613 658 1,800 1,500	17.62 21.05 44.67 6.78 7.69 15.00 12.48 3.82 15.00 12.00						
11 12 13 14 15 16 17 18 19 20	25 55 20 8 17 30 12 15 9	10,000 3,200 1,500 15,000 5,000 34,000 6,000 18,000 50,000	10,000 25,000 7,000 5,300 10,000 15,000 5,400 7,523 5,000 10,500	14,000 12,000 4,500 12,000 12,500 15,000 2,500 12,000 15,000 45,000	30,000 64,000 30,000 23,000 28,000 40,000 12,000 25,000 25,000 60,000	6,000 27,000 18,500 5,700 5,500 10,000 4,100 5,477 5,000 4,500	20.00 42.18 61.66 24.78 19.64 25.00 34.16 21.90 20.00 7.50						
21 22 23 24 25 26 27 28 29 30	15 75 10 32 13 10 20 25 50 12	12,000 20,000 6,500 3,000 1,000 9,000 5,000 10,000 1,000	5,000 30,000 5,500 15,000 6,700 6,989 10,000 9,341 30,000 9,000	20,000 15,000 4,000 15,000 10,000 8,000 12,000 13,979 100,000 3,000	28,000 60,000 10,500 50,000 23,000 25,000 36,738 175,000 14,000	3,000 15,000 1,000 20,000 6,300 5,011 3,000 13,418 45,000 2,000	10.71 25.00 9.52 40.00 27.39 25.05 12.00 36.52 25.71 14.28						
31 32 33 34 35 36 37 38 39 40	45 12 40 19 10 23 50 16 30 12	30,000 3,000 5,000 13,000 1,000 9,000 25,000 6,000 40,000 5,000	23,106 5,500 15,000 9,178 7,000 13,300 20,000 10,000 15,000 7,300	18,921 6,804 12,000 37,000 2,000 9,800 27,000 10,000 28,000 20,000	62,731 15,103 30,000 46,780 12,000 28,300 49,000 25,000 51,000 37,000	20,704 2,799 3,000 602 3,000 5,200 2,000 5,000 8,000 9,700	33.00 18.53 10.00 1.29 25.00 18.37 4.08 20.00 15.68 26.22						
41 42 43 44 45	10 15 18 31 15	3,000 100,000 6,000 5,000 2,000	7,750 10,000 8,550 20.000 8,500	4,000 12,000 4,800 15,000 3,500	16,156 22,000 25,000 40,000 15,000	4,406 11,650 5,000 3,000	27.27 46.60 12.50 20.00						

# PROFITS AND EARNINGS.

#### FOOD PREPARATIONS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product,	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$10,800	\$1,200	78.43	9.81	10.58	1.18	\$3,400	\$400 00	\$333	66
6,540	9,160	59.18	15.66	10.48	14.68	3,670	538 00	574	67
2,240	7,610	25.00	25.75	11.20	38.05	1,333	507 00	343	68
6,680	1,445	76.92	10.58	10.28	2.22	2,166	48 00	229	69
3,580	6,020	20.00	41.60	14.32	24.08	1,250	301 00	520	70

#### FURNITURE.

\$4,700	\$1,997	46.85	35.53	12.37	5.25	\$1,027	\$53 00	\$364	1
D#,700		47.07		13.16	7.20	D1,027			1
2,500	1,500	47.37	31.58		7.89	1,266	100 00	600	3
18,117	53,440	21.90	33.43	11.31	33.36	1,392	464 00	465	3
4,300	-2,400	41.43	51.79	15.35	-8.57	560	-48 00	290	4
33,500	-13,500	46.15	46.16	12.88	-5.19	1,083	-56 00	500	5
1,180	320	25.00	60.00	11.80	3.20	833	26 00	500	6
11,500	887	41.18	46.34	13.52	-1.04	934	<u>9 74</u>	432	7
2,923	-2,265	29.22	66 96	16.96	-13.14	749	-98 00	501	8
1,380	420	41.67	43.33	11.50	3.50	857	30 00	371	9
1,340	160	44.00	44.00	10.72	1.28	1,562	20 00	687	10
3,600	2,400	46.67	33.33	12.00	8.00	1,200	96 00	400	11
6,592	20,408	18.75	39.07	10.30	31.88	1,163	371 00	454	12
3,090	15,410	15.00	23.34	10.30	51.36	1,500	770 00	350	13
	2,500	52.18	23.04	13.91	10.87	2,875	312 00	662	14
3,200	2,400	44.64	$\frac{25.04}{35.72}$	11.07	8.57	1,647	141 00	588	15
3,100	$\frac{2,400}{3,960}$					1,047			
6,040		37.50	37.50	15.10	9.90	1,333	132 00	500	16
1,410	2,690	20.84	45.00	11.75	22.41	1,000	224 00	450	17
2,860	2,617	48.00	30.10	11.44	10.46	1,666	174 00	501	18
3,580	1,420	60.00	20.00	14.32	5.68	2,777	157 00	555	19
9,000	<del>-4,500</del>	75.00	17.50	15.00	<b>—7.50</b>	2,608	<b>—195</b> 00	456	20
3,520	520	71.43	17.86	12.57	-1.86	1,866	-34 00	333	21
7,200	7,800	25.00	50.00	12.00	13.00	800	104 00	400	22
1,440	-440	38.10	52.38	13.71	-4.19	1,050	44 00	550	$\frac{1}{23}$
5,180	14,820	30.00	30.00	10.36	29.64	1,562	463 00	468	$\frac{24}{24}$
2,360	3,940	43.48	29.13	10.26	17.13	1,769	303 00	515	$\tilde{25}$
$\frac{2,500}{2,540}$	2,471	40.00	34.95	12.70	12.35	2,000	247 00	698	26
2,680	320	48.00	40.00	10.72	1.28	1,250	16 00	500	$\frac{50}{27}$
3,974	9,444	38.05	25.43	10.82	25.70	1,469	377 00	373	28
18,100	26,900	57.15	17.14	10.34	15.37	3,500	538 00	600	$\frac{20}{29}$
	540	21.43	64.29	10.34	3.86	1,166	45 00	750	30
1,460	940	21.40	04.29	10.42	3.00	1,100	40 00	100	30
8,073	12,631	30.16	36.84	12.86	20.14	1,394	280 00	513	31
1,690	1,109	45.05	36.42	11.19	7.34	1,258	92 00	458	32
3,300	-300	40.00	50.00	11.00	-1.00	750	7 50	375	33
5,458	<b>—4,856</b>	79.09	19.62	11.67	-10.38	2,462	255 00	509	34
1,260	1,740	16.67	58 33	10.50	14.50	1,200 1,230	174 00	700	35
3,370	1,830	34.63	47.00	11.90	6 47	1,230	79 00	578	36
6,400	1,400	55.10	40.82	13.06	8.98	980	88 00	400	37
2,860 7,500	2,140	40.00	40.00	11.44	8.56	1,562	133 00	625	38
7.500	500	54.91	29.41	14.70	.98	1,700	16 00	500	39
4,000	5,700	54.05	19.73	10.81	15.41	3,083	475 00	608	40
1,796	2,610	24 76	47.97	11 12	16.15	1,615	261 00	775	41
8,200	-8,200	54.55	45.45	37.27	-37.27	1,466	-546 00	666	42
2,860	8,790	19 20	34.20	11.44	35.16	1,388	488 00	475	43
4,300	700	37 50	50.00	10.75	1.75	1,290	22 00	645	44
	1,380	23 33	56.67	10.75	9.20	1,000	92 00	566	45
1,620	1,000	20 00	90.07	10.00	9.20	1,000	92 00	900	4,)
	·	1	1			1	1	-	

FURNITURE — Concluded.

				ILT NAMED THE PERSON AS A			
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product,	Gross profit.	Percentage of gross profit of value of product.
46 47 48 49 50	27 18 12 25 10	\$10,000 10,000 6,000 5,000 3,500	\$8,391 10,800 5,200 18,000	\$55,000 48,000 35,000 10,000 10 000	\$75,000 75,000 44,958 35,000 30,000	\$11,609 16,200 4,758 7,000 3,800	15.48 21.60 10.58 20 00 12.66
51 52 53 54 55 56 57 58 59 60	15 30 8 12 28 15 40 8 13	20,000 21,000 3,000 8,000 10,000 6,000 25,000 12,000 5,000	9,100 14,000 5,000 9,000 17,000 11,250 24,000 5,000 7,800 5,000	29,000 65,000 9,920 15,000 40,000 22,800 105,000 26,500 30,000 20,000	44,500 80,000 25,000 35,000 65,000 36,000 150,000 42,000 45,000 30,000	6,400 1,000 10,080 11,000 8,000 1,950 21,000 10,500 7,200 5,000	$\begin{array}{c} 14.38 \\ 1.25 \\ 40.32 \\ 31.42 \\ 12.30 \\ 5.42 \\ 14.00 \\ 25.00 \\ 16.00 \\ 16.66 \end{array}$
61 62 63 64 65 66 67 68 69	100 10 20 16 60 12 30 16 16 16	140,000 10,000 8,000 4,000 20,000 1,800 1,200 10,000 2,500 45,000	60,000 5,200 13,500 5,800 26,000 5,200 9,620 7,800 9,000 8,000	125,000 21,000 8,300 38,500 80,000 18,000 1,000 22,000 3,000 62,000	200,000 30,000 25,000 49,500 125,000 25,000 12,000 60,000 16,000 80,000	15,000 3,800 3,200 5,200 19,000 1,300 1,380 30,200 4,000 10,000	7.50 12.66 12.80 10.50 15.20 7.20 11.50 50.33 25.00 12.50
71 72 73 74 75 76 77 78 79 80	50 50 46 75 20 10 11 35 43 58	8,000 10,000 30,000 75,000 3,000 5,000 15,000 30,000 100,000	20,000 8,550 29,500 31,000 10,000 6,650 5,000 12,000 21,356 17,780	50,000 58,000 28,900 33,000 12,000 18,000 20,000 8,000 15,000 48,013	80,000 68,000 90,000 82,000 23,000 28,050 30,000 60,000 79,265	10,000 1,450 31,600 18,000 1,000 3,400 5,000 10,000 23,644 13,472	12.50 2.13 35.11 21.95 4.34 12.12 16.16 33.33 39.40 17.00
81 82 83 84 85 86 87 88 89 90	8 15 16 50 30 12 10 69 100 25	2,000 4,000 4,000 10,000 2,000 5,000 4,000 25,000 12,000 7,000	5,500 8,000 7,480 15,000 10,000 5,000 30,000 42,270 12,000	20,000 7,000 11,600 17,000 11,500 3,000 3,000 45,000 45,000 28,000	30,000 18,000 21,800 48,000 30,000 15,000 10,000 100,000 45,000	4,500 3,000 2,720 16,000 8,500 4,500 2,000 20,000 27,730 5,000	15.00 16.66 12.47 33.33 28.33 30.00 20.00 20.00 24.11 11.11
91 92 93 94 95 96 97 98 99 100	10 12 75 9 84 30 10 7 17 72	4,500 30,000 25,000 25,000 50,000 15,000 6,000 1,300 9,000 75,000	6,023 9,622 25,000 5,600 35,000 15,000 5,100 10,000 35,000	11,096 26,500 60,000 12,000 29,000 15,600 4,200 22,000 50,000	24,065 38,000 90,000 23,000 75,000 38,500 13,000 11,500 43,800 100,000	6,946 1,878 5,000 5,400 11,000 7,900 3,000 2,200 11,800 15,000	28.86 4.94 5.55 23.47 14.66 20.51 23.07 19.13 26.94 15.00

# PROFITS AND EARNINGS.

# FURNITURE — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product,	Average yearly pro- duct per employe.	Average yearly net profit per employe.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$8,100 8,100 4,856 3,800 3,210	\$3,509 8,100 -98 3,200 590	73.33 64.00 77.85 28.57 66.67	$\begin{array}{c} 11.19 \\ 14.40 \\ 11.57 \\ 51.43 \\ 20.67 \end{array}$	10 80 10.80 10 80 10 86 10.70	$ \begin{array}{r} 4 69 \\ 10.80 \\22 \\ 9.14 \\ 1.96 \end{array} $	\$2,777 4,166 3,746 1,400 3,000	\$129 00 450 00 —8 16 128 00 59 00	\$310 600 433 720 620	46 47 48 49 50
5,650 9,260 2,680 3,980 7,100 3,960 16,500 4,920 4,800 3,300	$\begin{array}{c} 750 \\ -8,260 \\ 7,400 \\ 7,020 \\ 900 \\ -2,010 \\ 4,500 \\ 5,580 \\ 2,400 \\ 1,700 \end{array}$	65.17 81.25 39.68 42.86 61.54 63.33 70.00 63.10 66.67 66.67	20.45 17.50 20 00 25.72 26.16 31 25 16.00 11 90 17.33 16.67	12.69 11.57 10.72 11.37 10.92 11.00 11.71 10.67 11.00	1.69 -10.32 29.60 20.05 1.38 -5.58 3.00 13.29 5.33 5.66	2,966 2,666 3,125 2,916 2,321 2,400 3,750 5,250 3,461 3,000	50 00 -275 00 925 00 585 00 32 00 -134 00 112 00 697 00 184 00 170 00	606 466 625 750 607 750 600 625 600 500	51 52 53 54 55 56 57 58 59 60
28,400 3,600 2,980 5,190 13,700 2,608 1,272 6,600 1,750 10,700	$\begin{array}{c} -13,\!400 \\ 200 \\ 220 \\ 10 \\ 5,\!300 \\ -808 \\ 108 \\ 23,\!600 \\ 2,\!250 \\ -700 \\ \end{array}$	$\begin{array}{c} 62.50 \\ 70.00 \\ 33.20 \\ 77.78 \\ 64.00 \\ 72.00 \\ 8.33 \\ 36.67 \\ 18.75 \\ 77.50 \end{array}$	30.00 17.34 54.00 11.82 20.80 20.80 80.17 13.00 56.25 10.00	14 20 12.00 11.92 10.48 10.96 10.43 10.60 11.00 10.94 13.37	-6.70 .66 .88 .02 4.24 -3.23 .90 39.33 14.0687	2,000 3,000 1,250 3,093 2,083 2,083 400 3,750 1,000 5,333	$\begin{array}{c} -134\ 00 \\ 20\ 00 \\ 11\ 00 \\ 62 \\ 88\ 00 \\ -67\ 00 \\ 3\ 60 \\ 1,475\ 00 \\ 140\ 00 \\ -46\ 00 \end{array}$	600 520 675 362 433 433 320 487 562 533	61 62 63 64 65 66 67 68 69 70
8,480 7,400 10,800 12,700 2,480 2,985 3,300 3,900 7,800 13,927	1,520 -5,950 20,800 5,300 -1,480 415 1,700 6,100 15,844 -155	62.50 85.29 32.11 40.24 52.18 64.17 66.67 26.67 25.00 60.57	25.00 12.58 32.78 37.81 43.48 23.71 16.67 40.00 35.60 22.43	10.60 10.88 12.00 15.49 10.78 10.64 11.00 13.00 13.00 17.57	$\begin{array}{c} 1.90 \\ -8.75 \\ 23.11 \\ 6.46 \\ -6.44 \\ 1.48 \\ 5.66 \\ 20.33 \\ 26.40 \\57 \end{array}$	1,600 1,360 1,956 1,956 1,093 1,150 2,805 2,727 857 1,395 1,366	$\begin{array}{c} 30\ 00 \\ -119\ 00 \\ 452\ 00 \\ 70\ 00 \\ -74\ 00 \\ 41\ 00 \\ 154\ 00 \\ 174\ 00 \\ 368\ 00 \\ -7\ 84 \\ \end{array}$	400 171 641 413 500 665 454 342 496 306	71 72 73 74 75 76 77 78 79 80
3,120 2,040 2,420 5,400 3,120 1,800 1,240 11,500 12,220 4,920	1,380 960 300 10,600 5,380 2,700 760 8,500 15,510 80	67.67 38.89 53.22 35.42 38.34 20.00 30.00 50.00 39.13 62.22	18.33 44.45 34.31 31.25 33.33 50.00 50.00 30.00 36.76 26.67	10.40 11.33 11.10 11.25 10.40 12.00 12.40 11.50 10.62 10.93	4.60 5.33 1 37 22.08 17.93 18.00 7.60 8.50 13.49 .18	3,750 1,200 1,362 960 1,000 1,250 1,000 1,449 1,150 1,800	172 00 64 00 18 00 212 00 179 00 225 00 76 00 123 00 155 00 320 00	687 533 467 300 333 625 500 434 422 480	81 82 83 84 85 86 87 88 89
2,677 5,600 10,500 3,800 10,500 4,750 1,660 1,240 4,920 14,500	4,269 -3,722 -5,500 1,600 500 3,150 1,340 960 6,880 500	46.11 69.73 66.67 52.18 38.67 40.52 38.47 36.52 50.22 50.00	25.03 25.33 27.78 24.35 46.67 38.97 38.46 44.35 22.84 35.00	11.12 14.73 11.66 16.52 14.00 12.33 12.76 10.78 15.71 14.50	17.14 -13.79 -6.11 6.95 .66 8.18 10.31 8.35 11.23 .50	2,406 3,166 1,200 2,555 892 1,283 1,300 1,642 2,576 1,388	426 00 -310 00 -73 00 177 00 5 95 105 00 134 00 137 00 404 00 6 94	602 801 333 622 416 500 500 728 588 486	91 92 93 94 95 96 97 98 99 100

LEATHER.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1 2 3 4 4 5 6 7 8 9	125 26 85 39 25 40 100 120 20	\$150,000 10,000 5,000 50 000 18,000 100,000 80,000 50,000 30,000 40,000	\$45,000 9,000 38,250 24,515 15,000 12,000 42,000 50,000 11,440 10,770	\$192,240 97,500 177,000 109,660 82,300 40,000 189,600 268,500 41,579 99,094	\$441,296 121,500 300,000 152,500 119,000 60,000 250,000 346,200 69,132 120,850	\$204,056 15,000 84,750 18,325 21,700 8,000 18,400 27,700 16,113 10,986	46.24 12.34 28.25 12.01 18.23 13.33 7.36 8.00 23.30 9.09
11 12 13 14 15 16 17 18 19 20	12 20 185 75 110 32 20 25 40 100	4,500 12,000 146,000 59,000 100,000 13,000 15,000 50,000 75,000	5,250 7,000 73,300 36,400 50,000 12,000 8,143 8,000 20,000 36,000	$\begin{array}{c} 17,600 \\ 53,167 \\ 245,000 \\ 234,018 \\ 257,300 \\ 148,000 \\ 65,274 \\ 50,000 \\ 73,500 \\ 483,000 \end{array}$	28,000 65,430 340,000 351,000 336,940 171,000 82,000 70,000 119,000 612,770	5,150 5,263 21,700 80,582 29,640 11,000 8,583 12,000 25,500 93,770	18.39 8.04 6.38 22.94 8.79 6.43 10.46 17.14 21.43 15.30
21 22 23 24 25 26 27 28 29 30	55 13 163 12 20 16 42 31 120 25	$100,000 \\ 6,500 \\ 150,000 \\ 6,500 \\ 10,000 \\ 8,000 \\ 55,000 \\ 15,000 \\ 232,689 \\ 12,000$	30,000 6,240 44,148 5,400 7,500 7,200 17,376 10,800 47,078 11,000	153,783 37,817 438,512 17,400 30,000 81,310 82,409 63,700 279,675 85,600	225,000 49,057 521,983 29,000 40,000 92,000 120,000 82,000 400,000 100,000	41,217 5,000 39,323 6,200 2,500 3,490 20,215 7,500 73,247 3,400	18.32 10.19 7.53 21.37 6.25 3.79 16.85 9.14 18.31 3.40
31 32 33 34 35 36 37 38 39 40	30 183 67 93 65 27 96 90 35 254	10,000 120,000 30,000 125,000 75,000 25,000 90,000 125,000 20,000 250,000	12,000 68,650 25,000 43,000 26,000 10,071 31,243 36,000 13,000 117,797	79,000 327,500 175,000 168,000 140,000 35,534 139,550 212,000 150,000 561,656	100,000 435,000 215,000 300,000 172,872 51,700 185,870 276,000 175,000 715,070	9,000 38,850 15,000 89,000 6,872 6,095 15,077 28,000 12,000 35,617	9.00 8.93 6.97 29.67 3.97 11.78 8.11 10.14 6.85 4.98
41 42 43 44 45 46 47 48 49 50	40 100 30 60 12 19 18 45 40	75,000 100,000 20,000 45,000 35,000 30,000 39,890 8,000 25,000 8,000	16,000 46,800 12,800 23,045 6,000 6,700 6,812 23,500 20,000 7,900	112,500 228,184 116,925 60,000 32,600 48,700 43,596 82,500 50,500 87,000	149,000 305,704 143,700 164,550 42,000 60,000 56,904 108,000 80,000 108,000	20,500 30,720 13,975 81,505 3,400 4,600 6,496 2,000 9,500 14,000	13.75 10.04 9.72 49.53 8.09 7.66 11.41 1.85 11.87 12.96
51 52 53 54 55	17 22 15 113 40	12,000 10,000 15,000 250,000 10,000	7,500 8,000 6,000 65,000 22,000	65,374 25,000 50,031 343,780 66,030	$104,000 \\ 42,000 \\ 61,074 \\ 480,000 \\ 107,900$	31,126 9,000 5,043 71,220 19,870	29.93 21.43 8.25 14.84 18.41

#### LEATHER.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$53,130 12,750 30,300 18,250 12,980 12,000 29,800 37,620 8,713 14,485	\$150,926 2,250 54,450 7,5 8,720 -4,000 -11,400 -9,920 7,400 -3,499	43.56 80.25 59.00 71.91 69.16 66.67 75.84 77.56 60.15 82.00	10.20 7.41 12.75 16.08 12.61 20,00 16.80 14.44 16.55 8.91	12.04 10.49 10.10 11.97 10.91 20.00 11.92 10.86 12.60 11.98	$\begin{array}{c} 3.420 \\ 1.85 \\ 18.15 \\ 0.04 \\ 7.32 \\ -6.67 \\ -4.56 \\ -2.86 \\ 10.70 \\ -2.89 \end{array}$	\$3,530 4,673 3,529 3,910 4,760 1,500 2,885 3,456 7,553	\$1,202 00 86 00 640 00 192 00 348 00 -100 00 -114 00 -82 00 370 00 -218 00	\$360 346 450 628 600 300 420 416 572 673	$     \begin{array}{c}       1 \\       2 \\       3 \\       4 \\       5 \\       6 \\       7 \\       8 \\       9 \\       10 \\     \end{array} $
3,070 7,263 42,760 38,640 39,694 17,880 9,100 7,900 14,900 65,777	2,080 -2,000 -21,060 41,942 10,054 -6,880 -517 4,100 10,600 27,993	62.86 81.26 72.06 66.67 76.37 86.55 79.61 71.43 61.76 78.82	18.75 10.70 21.56 10.39 14.84 7.02 9 93 11.43 16.81 5.88	10.96 11.10 12.57 11 00 11.78 10.45 11.09 11.28 12.52 10.73	$\begin{array}{c} 7.43 \\ -3.06 \\ -6.19 \\ 11.94 \\ -2.99 \\ -4.02 \\ -63 \\ 5.86 \\ 8.91 \\ 4.57 \end{array}$	2,333 3,271 1,837 1,074 3,063 5,343 4,100 2,800 2,975 6,127	$ \begin{vmatrix} 173 & 00 \\ -100 & 00 \\ -113 & 00 \\ 559 & 00 \\ -91 & 00 \\ -215 & 00 \\ -25 & 00 \\ 164 & 00 \\ 265 & 00 \\ 279 & 00 \end{vmatrix} $	437 350 396 485 454 375 407 320 500 360	11 12 13 14 15 16 17 18 19 20
28,500 5,296 61,198 3,290 4,600 9,680 15,300 9,100 53,961 10,720	$\begin{array}{c} 12,717 \\ -296 \\ -21,875 \\ 2,910 \\ -2,100 \\ -6,190 \\ 4,915 \\ -1,600 \\ 19,286 \\ -7,320 \\ \end{array}$	68.35 77.09 84.01 60.00 75.00 88.38 68.67 77.69 69.92 85.60	13.33 12.72 8.46 18.62 18.75 7.83 14.48 13.17 11.77 11.00	12.66 10.79 11.72 11.35 11.50 10.52 12.75 11.09 13.49 10.72	$\begin{bmatrix} 5.66 \\60 \\ -4.19 \\ 10.03 \\ -5.25 \\ -6.73 \\ 4.10 \\ -1.95 \\ 4.82 \\ -7.32 \end{bmatrix}$	4,090 3,773 3,202 2,416 2,000 5,750 2,857 2,645 3,333 4,000	229 00 -22 00 -134 00 242 00 -105 00 -386 00 117 00 -51 00 160 00 -292 00	545 480 271 450 375 450 413 348 392 440	21 22 23 24 25 26 27 28 29 30
$\begin{array}{c} 10,600 \\ 50,700 \\ 23,300 \\ 37,500 \\ 21,787 \\ 6,670 \\ 23,987 \\ 35,100 \\ 18,700 \\ 86,507 \end{array}$	-1,600 -11,850 -8,300 51,500 -14,915 -575 -8,910 -7,100 -6,700 -50,890	79.00 75.29 81.40 56.00 80.99 68.74 75.08 76.81 85.72 78.55	12.00 15.78 11.63 14.33 15.04 19.48 16.81 13.05 7.43 16.47	10.60 11 65 10.83 12.50 12.60 12.90 12.71 10.68 12.09	-1.60 -2.72 -3.86 17.17 -8.63 -1.12 -4.79 -2,57 -3.83 -7.11	3,333 2,377 3,208 3,225 2,659 1,914 1,936 3,066 5,000 2,815	-53 00 -64 00 -123 00 553 00 -229 00 -21 00 -92 00 -78 00 -191 00 -200 00	400 375 373 462 400 373 325 400 371 463	31 32 33 34 35 36 37 38 39 40
19,400 36,570 15,570 19,155 6,300 7,800 8,003 11,280 9,500 11,280	1,100 -5,850 -1,595 62,350 -2,900 -3,200 -1,507 -9,280 2,720	75.51 74.65 81.37 36.46 77.62 81.17 76.62 76.39 63.13 80.56	10.74 15.31 8.91 14.01 14.29 11.17 11.97 21.76 25.00 6.48	13.02 11.96 10.83 11.64 15.00 13.00 14.06 10.44 11.87 10.44	73 -1.92 -1.11 37.89 -6.91 -5.34 -2.65 -8.59	3,725 3,507 4,790 2,742 3,500 3,157 3,161 2,400 2,000 3,600	27 00 -58 00 -53 00 1,039 00 -241 00 -168 00 -83 00 -206 00 -90 00	400 468 426 384 500 352 378 522 500 233	41 42 43 44 45 46 47 48 49 50
11,120 4,800 7,007 63,000 11,390	20,006 4,200 —1,964 8,220 8,480	62.86 59.52 81.92 71.62 61.20	7.21 19.05 9.83 13.54 20.39	10.69 11.43 11.47 13.12 10.55	19.24 10.00 -3.22 1.72 7.86	6,117 1,909 4,071 4,247 2,697	1,176 00 190 00 —130 00 72 00 212 00	441 363 400 575 550	51 52 53 54 55

LEATHER — Continued.

ESTABLESHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
56 57 58 59 60	50 30 40 33 103	\$15,000 35,000 20,000 80,000 300,000	\$28,000 15,500 21,099 21,000 62,500	\$63,360 54,900 61,655 87,500 335,250	\$100,000 85,000 91,893 125,000 425,000	\$8,640 14,600 9,139 16,500 27,250	8.64 17.17 9.94 13.20 6.41
61 62 63 64 65 66 67 68 69 70	45 19 78 45 26 30 8 10 60 20	50,000 7,000 30,000 10,000 35,000 40,500 2,000 7,000 800 30,000	16,800 10,000 35,000 20,000 13,000 14,945 5,000 6,000 36,000 9,000	96,000 18,883 203,200 68,800 49,080 67,200 12,150 32,200 50,500 38,000	120,875 35,000 225,000 100,000 70,000 102,204 20,000 45,000 97,000 55,000	8,075 6,117 -13,200 11,200 7,920 20,059 2,850 6,800 10,500 8,000	6.68 17.48 —5.86 11.20 11.31 19.63 14.25 15.11 10.83 14.54
71 72 73 74 75 76 77 78 79 80	120 12 40 20 59 64 52 40 40	30,000 20,000 80,000 9,000 100,000 51,570 60,000 20,000 30,000 25,000	75,000 6,240 18,200 12,000 26,500 32,000 8,376 18,000 22,040 15,000	325,000 56,800 112,250 80,000 176,000 184,500 43,540 12,000 100,000 17,000	400,000 70,000 140,000 100,000 220,000 252,500 60,120 130,000 150,000	6,960 9,550 8,000 17,500 36,000 8,204 100,000 27,960 118,000	9.94 6,82 8.00 7.95 14.26 13.64 76.92 18.64 78.67
81 82 83 84 85 86 87 88 89	18 15 40 35 20 30 7 25 35 50	5,000 16,000 40,000 14,000 20,000 7,000 12,000 8,000 50,000	8,000 7,000 14,000 21,840 19,360 8,375 5,000 15,000 20,000 30,000	$\begin{array}{c} 5,000 \\ 60,000 \\ 224,000 \\ 4,640 \\ 62,400 \\ 6,500 \\ 20,500 \\ 5,500 \\ 98,000 \\ 171,200 \end{array}$	$\begin{array}{c} 45,000 \\ 100,000 \\ 250,000 \\ 36,067 \\ 120,000 \\ 35,700 \\ 45,000 \\ 95,000 \\ 120,000 \\ 260,000 \end{array}$	32,000 33,000 12,000 9,587 38,240 20,825 19,500 74,500 2,000 58,800	71.11 33.00 4.80 26.58 31.87 58.33 43.33 78.42 1.66 22.61
91 92 93 94 95 96 97 98 99	20 18 42 80 21 35 20 13 30 20	40,000 2,000 90,000 138,000 40,000 15,000 40,000 6,000 30,000 14,000	12,480 9,450 22,040 49,920 10,000 15,750 12,480 6,500 15,000 10,950	64,250 133,750 103,250 280,174 62,000 82,310 46,000 39,246 79,000 41,460	81,500 150,000 147,000 357,384 74,000 120,000 79,000 49,607 105,000 60,000	$\begin{array}{c} 4,770 \\ 6,800 \\ 21,710 \\ 27,290 \\ 2,000 \\ 21,940 \\ 20,520 \\ 3,861 \\ 11,000 \\ 7,590 \end{array}$	5.86 4.53 14.77 7.64 2.70 18.28 25.97 7.78 10.47 12.65
101 102 103 104 105 106 107 108 109 110	35 12 35 18 13 60 30 10 16 17	30,000 7,000 85,000 20,000 500 200,000 20,000 26,000 22,000 25,000	17,500 5,000 15,684 10,000 7,000 30,000 13,500 6,200 7,200 10,200	105,000 31,397 107,935 32,950 80,500 211,500 108,000 29,800 31,761 98,529	120,000 45,000 135,000 50,000 90,000 300,000 144,000 42,000 48,467 109,401	2,500 8,603 11,381 7,050 2,500 55,500 22,500 6,000 9,506 672	-2.08 19.11 8.43 14.10 2.77 18.50 15.62 14.28 19.62 .61

LEATHER — Continued.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product,	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly nef profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$10,900 10,600 10,389 17,300 60,500	-\$2,260 4,000 -1,250 -800 -33,250	63.36 64.59 67.10 70.00 78.88	28.00 18.24 22.96 16.80 14.71	10.90 12.47 11.30 13.84 14.23	$\begin{array}{c c} -2.26 \\ 4.70 \\ -1.36 \\64 \\ -7.82 \end{array}$	\$2,000 2,833 2,297 3,787 4,126	-\$45 00 133 00 -31 00 -24 00 -322 00	\$560 516 527 636 606	56 57 58 59 60
15,088 3,920 24,300 10,600 9,100 12,650 2,120 4,920 9,748 7,300	-7,013 2,197 -37,500 600 -1,180 7,409 730 1,880 7,52 700	79.42 53.95 90.31 68.80 70.12 65.75 60.75 71.56 52.06 69.09	13.90 28.57 15.55 20.00 18.57 14.62 25.00 13.33 37.11 16.37	12.48 11.20 10.80 10.60 13.00 12.38 10.60 10.93 10.05 13.27	-5.80 6.28 -16.66 -60 -1.69 7.25 3.65 4.18 .78 1.27	2,686 1,842 2,884 2,222 2,692 3,406 2,500 4,500 1,616 2,750	-155 00 115 00 -480 00 -480 00 -45 00 246 00 91 00 188 00 12 00 35 00	373 526 448 444 500 498 625 600 600 450	61 62 63 64 65 66 67 68 69 70
41,800 8,200 18,800 10,540 28,000 28,344 9,612 14,200 16,800 16,500	-41,800 -1,240 -9,250 -2,540 -10,500 7,656 -1,408 85,800 11,160 101,500	81,25 81,14 80,18 80,00 80,00 73,07 72,42 9,23 66,67 11,33	18.75 8.92 13.00 12.00 12.05 12.67 13.94 13.85 14.69 10.00	10.45 11.71 13.42 10.54 12.72 11.23 15.98 10.92 11.20 11.00	$\begin{array}{c} -10.45 \\ -1.77 \\ -6.60 \\ -2.54 \\ -4.77 \\ 3.03 \\ -2.34 \\ 66.00 \\ 7.44 \\ 67.67 \end{array}$	3,333 5,833 3,500 5,000 3,728 3,945 1,156 3,275 3,750 3,333	$\begin{array}{c} -348\ 00 \\ -103\ 00 \\ -231\ 00 \\ -127\ 00 \\ -177\ 00 \\ 119\ 00 \\ -27\ 00 \\ 2,145\ 00 \\ 2,255\ 00 \end{array}$	625 520 455 600 449 500 161 450 551 333	71 72 73 74 75 76 77 78 79 80
4,800 10,960 27,400 4,447 13,200 5,220 9,980 15,000 29,000	27,200 22,040 -15,400 5,140 25,040 16,835 14,280 64,520 -13,000 29,800	$\begin{array}{c} 11.11 \\ 60.00 \\ 89.60 \\ 12.87 \\ 52.00 \\ 18.21 \\ 45.55 \\ 5.79 \\ 81.67 \\ 65.85 \end{array}$	17.78 7.00 5.60 60.55 16.13 23.46 11.12 15.79 16.67 11.54	10.67 10.96 10.90 12.33 11.00 11.17 11.60 10.50 12.50 11.15	$\begin{array}{c} 60.40 \\ 22.04 \\ -6.16 \\ 14.25 \\ 20.87 \\ 47.16 \\ 31.73 \\ 67.92 \\ -10.84 \\ 11.46 \end{array}$	2,500 6,666 6,250 1,030 6,000 1,190 6,428 3,800 3,428 5,200	1,511 00 1,469 00 -385 00 146 00 1,252 00 561 00 2,040 00 2,580 00 -371 00 596 00	444 466 350 624 968 279 714 600 571 600	81 82 83 84 85 86 87 88 89 90
10,550 15,120 20,100 44,018 9,800 12,900 10,300 5,321 12,300 6,840	$\begin{array}{c} -5,780 \\ -8,320 \\ 1,610 \\ -16,728 \\ -7,800 \\ 9,040 \\ 10,220 \\ -1,460 \\ -1,300 \\ 750 \end{array}$	78.83 89.17 70.24 78.39 83.79 68.59 58.23 79.12 75.24 69.10	15.31 6.30 14.99 13.97 13.51 13.13 15.80 13.10 14.29 18.25	12,95 10,08 13,67 12,32 13,24 10,75 13,03 10,73 11,71 11,40	$\begin{array}{c} -7.09 \\ -5.55 \\ 1.10 \\ -4.68 \\ -10.54 \\ 7.53 \\ 12.94 \\ -2.95 \\ -1.24 \\ 1.25 \end{array}$	4,075 8,333 3,500 4,467 3,523 3,428 3,950 3,815 3,500 3,000	$\begin{array}{c} -289\ 00 \\ -462\ 00 \\ 38\ 00 \\ -209\ 00 \\ -371\ 00 \\ 258\ 00 \\ 511\ 00 \\ -112\ 00 \\ -43\ 00 \\ 37\ 00 \\ \end{array}$	624 525 524 624 476 450 624 500 500	91 92 93 94 95 96 97 98 99 100
13,800 4,920 18,600 6,200 9,030 42,000 15,600 5,760 6,167 12,440	$\begin{array}{c} -16,300 \\ 3,683 \\ -7,219 \\ 850 \\ -6,530 \\ 13,500 \\ 6,900 \\ 240 \\ 3,339 \\ -11,768 \end{array}$	87.50 69.78 79.95 65.90 89.45 71.50 75.01 70.96 65.53 90.06	14.58 11.11 11.62 20.00 7.78 10.00 9.37 14.76 14.85 9.33	11 50 10.93 13.77 12.40 10.03 14.00 10 83 13.71 12.74 11.37	-13.58 8.18 -5.34 1.70 -7.26 4.50 4.79 .57 6.88 -10.76	3,428 3,750 3,857 2,777 6,923 5,000 4,800 4,200 3,029 6,435	-465 00 306 00 -206 00 47 00 -502 00 225 00 230 00 24 00 208 00 -692 00	500 416 448 555 538 500 450 620 450 600	101 102 103 104 105 106 107 108 109 110

LEATHER — Concluded.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
111 112 113 114 115 116 117 118 119 120	25 54 14 31 12 18 40 20 14 20	\$20,000 \$5,000 7,500 10,000 1,000 7,500 50,000 7,000 10,000 24,000	\$12,500 23,400 6,552 15,317 6,250 8,615 27,300 5,000 7,000 12,000	\$67,500 206,000 94,100 117,969 112,000 67,546 107,500 5,000 15,000 63,000	\$90,000 235,000 140,000 140,000 120,000 90,902 162,500 11,000 25,000 85,000	\$10,000 5,600 39,348 6,714 1,750 14,741 27,700 1,000 3,000 10,000	$\begin{array}{c} 11.11 \\ 2.38 \\ 28.10 \\ 4.79 \\ 1.45 \\ 16.22 \\ 17.04 \\ 9.09 \\ 12.00 \\ 11.76 \end{array}$
121 122 123 124 125 126 127 128 129 130	55 30 15 17 29 23 12 118 30 21	75,000 10,000 2,500 20,000 16,000 20,000 15,000 25,000 4,000	20,263 9,500 6,000 10,500 11,000 10,000 5,135 56,415 11,264 18,720	71,502 88,000 14,000 70,000 48,250 75,000 37,255 391,378 114,434 320,000	$104,347 \\ 107,333 \\ 22,000 \\ 90,000 \\ 65,000 \\ 100,000 \\ 46,601 \\ 487,642 \\ 150,000 \\ 400,000$	12,582 9,833 2,000 9,500 5,750 15,000 4,211 39,849 24,302 61,280	12.05 9.16 9.09 10.55 8.84 15.00 9.03 8.17 16.20 15.32
131 132 133 134 135 136 137 138 139 140	17 18 10 15 50 40 13 23 75 24	20,000 25,000 10,000 3,000 50,000 12,000 1,000 25,000 8,000	8,586 8,480 6,000 7,000 20,000 17,000 7,000 7,000 18,935 11,440	38,507 47,630 26,100 23,300 245,500 184,125 32,000 81,750 170,000 79,000	50,000 59,000 35,000 33,675 275,500 206,625 41,000 104,700 211,958 100,000	2,907 2,890 2,900 3,375 10,000 5,500 2,000 15,950 23,023 9,560	5.81 4 89 8.28 10.02 3.62 2.66 4.87 15.23 10.86 9.56
141 142 143 144 145 146 147 148 149 150	35 7 15 18 12 20 30 23 30 70	7,500 12,000 30,000 18,000 20,000 15,000 1,500 198,000 8,000	20,000 5,564 8,000 9,000 5,000 6,000 5,500 13,189 12,000 26,000	100,000 60,000 10,000 90,000 120,000 25,000 20,000 219,000 1,500 3,840	126,000 80,000 25,000 110,000 132,000 35,000 35,000 254,000 17,500 32,850	6,000 14,436 7,000 11,000 7,000 4,000 9,500 21,811 4,000 3,010	$\begin{array}{c} 4.76 \\ 18.04 \\ 28.00 \\ 10.00 \\ 5.30 \\ 11.42 \\ 27.14 \\ 8.58 \\ 22.85 \\ 9.16 \end{array}$
151 152 153 154 155 156 157 158 159 160	18 200 22 50 22 10 25 20 13 18	5,000 700,000 5,000 50,000 17,000 5,000 15,000 10,000 40,000	6,000 90,000 8,000 28,600 11,440 5,588 12,000 18,000 5,200 9,000	18,000 500,000 5,500 361,440 56,590 13,488 8,000 9,000 1,200 7,000	30,000 800,000 16,350 429,000 74,390 23,244 25,000 35,000 10,000 25,000	6,000 210,000 2,850 38,960 6,360 4,168 5,000 8,000 3,600 9,000	20.00 26.25 17.42 9.08 8.54 17.93 20.00 22.85 36.00 36.00

# LEATHER — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employe.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$10,200 28,600 14,450 14,600 12,060 9,540 19,250 1,520 3,100 9,940	-\$200 -23,000 24,898 -7,886 -10,310 5,201 8,450 -520 -100 60	75.00 87.66 67.22 84.27 93.34 74.30 66.16 45.46 60.00 74.12	13,89 9,96 4,68 10,94 5,21 9,48 16,80 45,45 28,00 14,12	11.33 12.17 10.32 10.42 10.05 10.49 11.84 13.81 12.40 11 69	22 9.79 17.78 5.63 8.60 5.73 5.20 4.72 40	\$3,600 4,351 10,000 4,516 10,000 5,050 5,062 550 1,785 4,250	-\$800 00 -425 00 1,778 00 -254 00 -859 00 288 00 211 00 -26 00 -7 14 3 00	\$500 433 468 494 520 478 682 250 500 600	111 112 113 114 115 116 117 118 119 120
14,935 11,333 2,350 10,200 7,460 11,200 5,560 57,764 16,500 40,240	$\begin{array}{c} -2,353 \\ -1,500 \\ -350 \\ -700 \\ -1,710 \\ 3,800 \\ -1,319 \\ -17,915 \\ 7,802 \\ 21,040 \end{array}$	68.53 81.99 63.64 77.78 74.24 75.00 79.95 80.26 76.29 80.00	19.42 8.85 27.27 11.67 16.92 10.00 11.02 11.57 7.51 4.68	14.31 10.55 10.68 11.33 11.47 11.20 11.93 11.84 11.00 10.06	$\begin{array}{c} -2.26 \\ -1.39 \\ -1.59 \\ -78 \\ -2.63 \\ 3.80 \\ -2.90 \\ -3.67 \\ 5.20 \\ 5.26 \end{array}$	1,897 3,577 1,466 5,294 2,241 4,347 3,883 4,132 5,000 19,047	$\begin{array}{c} -42\ 00 \\ -50\ 00 \\ -23\ 00 \\ -41\ 00 \\ -58\ 00 \\ 165\ 00 \\ -112\ 00 \\ -151\ 00 \\ 260\ 00 \\ 1,001\ 00 \\ \end{array}$	368 316 400 617 379 434 427 478 375 891	121 122 123 124 125 126 127 128 129 130
6,200 7,400 4,100 3,548 30,558 22,883 4,820 10,530 22,696 10,480	$\begin{array}{r} -3,293 \\ -4,510 \\ -1,200 \\ -173 \\ -20,550 \\ -17,383 \\ -2,820 \\ 5,420 \\ 327 \\ -920 \\ \end{array}$	77.02 80.73 74.57 69.19 89.12 89.12 78.05 78.08 80.21 79.00	17.17 14.38 17.15 20.79 7.26 8.22 17.08 6.69 8.93 11.44	12.40 12.54 11.71 10.53 11.08 11.07 11.75 10.05 10.70 10.48	-6.59 -7.65 -3.43 -7.46 -8.41 -6.88 5.18 -1.92	2,941 3,277 3,500 2,245 5,510 5,165 3,153 4,552 2,826 4,166	$\begin{array}{c} -134\ 00 \\ -250\ 00 \\ -120\ 00 \\ -11\ 00 \\ -411\ 00 \\ -434\ 00 \\ -216\ 00 \\ 235\ 00 \\ 4\ 36 \\ -38\ 00 \\ \end{array}$	505 471 600 466 400 425 538 304 252 476	131 132 133 134 135 136 137 138 139 140
13,050 8,720 4,300 12,080 14,400 4,400 3,590 37,280 2,230 3,765	$\begin{array}{c} -7,050 \\ 5,716 \\ 2,700 \\ -1,080 \\ -7,400 \\ -400 \\ 5,910 \\ -15,469 \\ 1,770 \\ -755 \end{array}$	79.37 75.00 40.00 81.82 90.91 71.43 57.15 86.23 8.58 11.69	15.87 6 96 32.00 8.18 3.79 17.15 15.71 5.19 68.57 79.15	10.35 10 90 17.20 10.98 10.90 12.57 10.25 14.67 12 74 11.46	$\begin{array}{c} -5.59 \\ 7.14 \\ 10.80 \\98 \\ -5.60 \\ -1.15 \\ 16.89 \\ -6.09 \\ 10.11 \\ -2.30 \end{array}$	3,600 11,428 1,666 6,111 11,000 1,750 1,166 11,043 583 469	$\begin{array}{c} -201\ 00\\ 817\ 00\\ 180\ 00\\ -60\ 00\\ -617\ 00\\ -20\ 00\\ 197\ 00\\ -672\ 00\\ 59\ 00\\ -10\ 00\\ \end{array}$	571 795 523 500 417 300 183 573 400 371	141 142 143 144 145 146 147 148 149 150
3,300 122,000 1,935 45,900 8,459 2,624 3,400 4,400 1,600 4,900	2,700 88,000 915 -6,940 -2,099 1,544 1,600 3,600 2,000 4,100	60.00 62 50 33.64 84.25 76.08 58.03 32.00 25.72 12 00 28.00	20.00 11.25 48.94 6.67 15 38 24.04 48 00 54.43 52.00 36.00	11.00 15.25 11.83 10.69 11.37 11.28 13.60 12.57 16.00 19.60	$\begin{array}{c} 9.00 \\ 11.00 \\ 5.59 \\ -1.61 \\ -2.83 \\ 6.65 \\ 6.40 \\ 10.28 \\ 20.00 \\ 16.40 \end{array}$	1,666 4,000 743 8,580 3,381 2,324 1,000 1,750 769 1,388	150 00 440 00 41 00 -138 00 -95 00 154 00 64 00 180 00 153 00 227 00	333 400 363 572 520 558 480 900 400 500	151 152 153 154 155 156 157 158 159 160

#### MACHINES AND MACHINERY.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used,	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1 2 3 4 5 6 7 8 9	10 18 135 12 188 14 20 32 20 10	\$40,000 6,000 65,000 500 150,000 40,000 45,000 8,000 15,000 15,000	\$6,000 8,292 80,322 7,000 56,322 7,900 9,000 10,603 10,000 6,150	\$9,120 42,000 240,790 5,000 70,225 23,000 18,000 12,000 5,600	\$33,500 53,000 338,790 15,000 152,906 34,000 43,000 37,600 30,000 15,500	\$18,380 2,708 17,678 3,000 26,329 3,100 16,000 10,997 8,000 3,750	54.87 5.11 5.21 20.00 17.21 9.11 37.21 29.24 26.67 24.19
11	1,145	600,000	583,000	514,000	1,290,000	193,000	14.96
12	90	50,000	40,596	150,000	240,000	49,404	20.58
13	35	50,000	14,000	30,000	55,000	11,000	20.00
14	26	20,000	11,498	33,707	48,581	3,376	6.94
15	16	9,500	6,000	12,000	22,500	4,500	20.00
16	17	25,000	9,880	20,000	70,000	40,120	57.31
17	12	20,000	7,340	59,850	81,090	13,900	17.14
18	16	20,000	8,400	7,200	19,250	3,650	18.96
19	22	24,860	8,424	8,100	21,600	5,076	23.50
20	130	50,000	58,500	26,750	87,369	2,119	2.42
21	19	2,000	5,000	2,000	10,000	3,000	30.00
22	19	2,000	6,000	3,500	15,000	5,500	36.66
23	47	17,000	30,000	3,700	37,000	3,300	8.91
24	10	3,000	6,000	1,000	10,000	3,000	40.00
25	70	12,000	19,000	28,000	55,000	8,000	14.54
26	20	7,500	12,600	2,000	38,000	23,400	61.57
27	12	9,000	8,000	10,000	25,000	7,000	28.00
28	31	40,000	16,425	18,980	39,713	4,308	10.84
29	19	15,000	7,500	6,500	18,000	4,000	22.22
30	17	10,000	5,000	10,000	16,000	1,000	6.25
31	43	50,000	17,121	19,200	41,500	5,179	12.48
32	12	30,000	9,300	56,000	75,000	9,700	12.93
33	12	20,000	6,000	6,000	18,000	6,000	33.33
34	12	16,000	6,300	5,150	14,910	3,460	23.20
35	252	125,000	113,402	174,059	343,279	55,818	16.26
36	46	25,000	16,342	17,000	50,000	16,658	33.31
37	12	5,000	6,000	9,000	20,000	5,000	25.00
38	14	20,000	6,200	26,912	41,500	8,388	20.21
39	30	25,000	10,400	11,500	35,000	13,100	37.42
40	18	25,000	10,400	11,000	30,000	8,600	28.66
41	12	5,000	7,000	10,000	20,000	3,000	15.00
42	18	12,000	11,000	8,000	23,000	4,000	17.39
43	518	350,000	235,000	250,000	527,000	42,000	7.97
44	8	7,000	5,700	3,000	28,000	19,300	68.92
45	8	8,000	5,000	10,000	18,000	3,000	16.66
46	10	10,000	5,000	20,000	26,500	1,500	5.66
47	8	10,000	5,000	5,000	20,000	10,000	50.00
48	52	30,000	20,000	28,000	50,000	2,000	4.00
49	39	25,000	11,496	9,375	27,000	6,129	22.70
50	18	30,000	10,268	8,300	21,000	2,432	11.58
51	27	15,000	10,000	9,000	25,000	6,000	24.00
52	90	54,000	18,647	12,000	39,200	8,553	21.81
53	22	10,000	6,350	2,600	16,000	7,050	44.06
54	125	113,455	39,220	77,522	129,707	12,965	9.99
55	35	20,000	11,400	9,100	30,000	9,500	31.66

#### MACHINES AND MACHINERY.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of inter- est and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employe.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$5,750 5,660 37,779 1,530 24,291 5,800 7,000 4,240 3,900 2,450	\$12,630 -2,952 -20,101 1,470 2,038 -2,700 9,000 6,757 4,100 1,300	27.22 79.24 71.08 33.33 45.95 67.65 41.86 42.56 40.00 36.13	17.91 15.65 23.71 46.67 36.84 23.24 20.93 28.20 33.33 39.68	17.17 10.68 11.15 10.20 15.88 17.06 16.28 11.27 13.00 15.80	37.70 -5.57 -5.94 9.80 1.33 -7.95 20.93 17.97 13.67 8.39	\$3,350 2,944 2,509 1,250 813 2,428 2,150 1,175 1,500 1,550	\$1,263 00 —164 00 —148 00 122 00 10 00 —192 00 450 00 211 00 205 00 130 00	\$600 460 594 583 299 564 450 331 500 615	1 2 3 4 5 6 7 8 9
$165,090 \\ 27,000 \\ 8,500 \\ 6,058 \\ 2,820 \\ 8,500 \\ 9,309 \\ 3,125 \\ 3,652 \\ 11,737$	28,000 22,404 2,500 —2,682 1,680 31,620 4,591 525 1,424 —9,618	39.85 62.50 54.55 69.38 53.33 28.57 73.81 37.40 37.50 30.62	45.19 16.92 25.45 23.67 26.67 14.12 9.05 43.64 39.00 66.96	12.79 11.25 15.45 12.47 12.53 12.14 11.48 16.23 16.91 13.43	2.17 9.33 4.55 -5.52 7.47 45.17 5.66 2.73 6.59 -11.01	1,126 2,666 1,571 1,868 1,406 4,117 6,757 1,203 981 672	24 00 248 00 71 00 -103 00 105 00 1,860 00 382 00 64 00 -73 00	509 451 400 442 375 581 611 525 382 450	11 12 13 14 15 16 17 18 19 20
1,120	1,880	20.00	50.00	11.20	18.80	526	98 00	263	21
1,620	3,880	23.34	40.00	10.80	25.86	789	204 00	315	22
4,720	-1,420	10.00	81.09	12.75	-3.84	787	-30 00	638	23
1,180	1,820	10.00	60.00	11.80	18.20	1,000	182 00	600	24
6,220	1,780	50.91	34.55	11.30	3.24	785	25 00	271	25
4,250	19,150	5.27	33.16	11.18	50.39	1,900	957 00	630	26
3,040	3,960	40.00	32.00	12.16	15.84	2,083	330 00	666	27
6,371	-2,063	47.80	41.36	16.04	-5.20	1,281	-66 00	529	28
2,700	1,300	36.11	41.67	15.00	7.22	947	68 00	394	29
2,200	-1,200	62.50	31.25	13.75	-7.50	941	-70 00	294	30
7,150	-1,971	46,26	41.26	17.22	-4.74	965	-45 00 33 00 250 00 84 00 55 00 220 00 225 00 217 00 270 00 227 00	398	31
9,300	400	74.67	12.40	12.40	.53	6,250		775	32
3,000	3,000	33,34	33.33	16.66	16.67	1,500		500	33
2,451	1,009	34,54	42.26	16.44	6.76	1,242		525	34
41,828	13,990	50,71	23.03	12.18	4.08	1,362		450	35
6,500	10,158	34,00	32.69	13.00	20.31	1,086		355	36
2,300	2,700	45,00	30.00	11.50	13.50	1,666		500	37
5,350	3,038	64,85	14.94	12.89	7.32	2,964		442	38
5,000	8,100	32,86	29.72	14.28	23.14	1,166		346	39
4,500	4,100	36,67	34.67	15.00	13.66	1,666		577	40
2,300	700	50,00	35.00	11.50	$\begin{array}{c} 3.50 \\ 4.26 \\ -6.01 \\ 57.42 \\ 4.00 \\ -6.60 \\ 37.00 \\ -9.60 \\ 7.14 \\ -6.99 \end{array}$	1,666	58 00	583	41
3,020	980	34,78	47.83	13.13		1,277	54 00	611	42
73,700	-31,700	47,44	44.59	13.98		1,017	-61 00	453	43
3,220	16,080	10,72	20.36	11.50		3,500	2,010 00	712	44
2,280	720	55,56	27.78	12.66		2,250	90 00	625	45
3,250	-1,750	75,47	18.87	12.26		2,650	-175 00	500	46
2,600	-1,400	25,00	25.00	13.00		2,500	925 00	625	47
6,800	-4,800	56,00	40.00	13.60		961	-92 00	384	48
4,200	1,929	34,72	42.58	15.56		692	49 00	294	49
3,900	-1,468	39,52	48.90	18.57		1,166	-81 00	570	50
3,400	2,600	36.00	40.00	13.60	$ \begin{array}{r} 10.40 \\ 3.55 \\ 30.31 \\ -5.25 \\ 17.66 \end{array} $	925	96 00	370	51
7,160	1,393	30.62	47.57	18.26		435	15 00	207	52
2,200	4,850	16.25	39.69	13.75		727	220 00	288	53
19,778	6,813	59.77	30.24	15.24		1,037	-54 00	313	54
4,200	5,300	30.34	38.00	14.00		857	151 00	325	55

# MACHINES AND MACHINERY — Continued.

			The second second				
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
56 57 58 59 60	18 327 550 20 127	\$3,000 218,500 600,000 10,000 125,000	\$6,000 222,678 287,000 5,000 65,458	\$10,000 466,256 223,000 5,000 57,167	\$19,000 729,263 551,000 12,000 168,074	\$3,000 40,329 41,000 2,000 45,449	15.78 5.53 7.44 16.66 27.04
61 62 63 64 65 66 67 68 69 70	24 35 40 48 15 300 70 50 15 9	6,500 11,000 10,000 75,000 4,000 150,000 50,000 50,000 5,000	7,200 14,965 7,040 9,406 7,143 150,000 27,000 16,000 9,000 5,400	1,400 12,000 40,842 8,500 2,500 125,000 29,000 30,000 4,000 1,100	11,800 48,000 48,356 22,130 10,000 325,000 80,000 90,000 18,000 8,125	3,200 21,035 474 4,224 357 50,000 24,000 44,000 5,000 1,625	27.12 43.82 .98 19.09 3.57 15.38 30.00 48.88 27.77 20.00
71 72 73 74 75 76 77 78 79 80	20 34 50 24 75 32 10 38 250 70	60,000 20,000 20,000 20,000 120,000 30,000 4,000 15,000 200,000 300,000	14,350 22,500 32,000 13,702 40,346 17,500 5,000 11,440 113,700 39,387	34,000 12,000 21,000 21,069 48,000 33,200 4,000 25,000 86,500 38,275	60,000 45,000 60,000 43,000 94,300 57,900 12,500 37,000 245,700 117,567	11,650 10,500 7,000 8,229 5,954 7,200 3,500 560 45,500 39,905	19.41 23.33 11.67 19.13 6.31 12.43 28.00 1.51 18.51 33.94
81 82 83 84 85 86 87 88 89	25 27 50 75 53 155 32 12 8 350	150,000 25,000 10,000 75,000 30,000 606,546 75,000 5,000 3,000 300,000	11,596 10,670 12,000 30,000 23,520 87,098 15,000 7,000 6,500 240,000	6,700 27,000 10,000 23,000 15,980 129,179 45,000 3,000 2,500 240,000	50,000 50,000 30,000 84,500 49,650 279,503 75,000 10,500 14,900 480,000	31,704 12,330 8,000 31,500 10,150 63,226 15,000 5,900	63 40 24.66 26.66 37.27 20.44 22.62 20.00 4.76 39.59
91 92 93 94 95 96 97 98 99	10 8 100 20 20 9 65 8 100 12	6,000 8,000 100,987 200,000 10,000 5,000 75,000 5,000 335,000 10,000	7,000 5,200 72,976 12,000 10,590 8,000 36,000 5,200 66,267 7,456	5,000 5,000 97,770 30,000 2,191 5,028 45,000 2,600 104,702 7,431	18,000 15,000 184,467 65,000 17,442 17,250 100,000 12,000 218,200 20,237	6,000 4,800 13,721 23,000 4,661 4,222 19,000 4,200 47,231 5,350	33 33 32.00 7.44 35.38 26.72 24.47 19.00 35.00 21.64 26.43
101 102 103 104 105 106 107 108 109 110	85 26 15 15 10 15 9 35 45 75	30,000 18,000 20,000 40,000 5,000 15,000 18,000 30,000 65,000 100,000	33,700 12,000 11,500 9,000 6,240 11,700 6,558 15,863 21,300 45,000	35,000 45,000 15,500 60,000 2,400 4,000 3,270 79,370 26,650 10,000	\$0,000 71,000 29,100 120,000 11,500 20,000 20,700 100,000 66,700 50,000	11,300 14,000 2,100 51,000 2,860 4,300 10,872 4,767 18,750 5,000	$\begin{array}{c} 14.12 \\ 19.72 \\ 7.21 \\ 42.50 \\ 24.87 \\ 21.50 \\ 52.51 \\ 4.76 \\ 28.11 \\ -10.00 \end{array}$

### MACHINES AND MACHINERY — Continued.

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		of stock value of	Percentage of wages paid of value of product.	ercentage of interest and expenses of value of product.	of net loss of roduct.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	each	
		stc	vag	Ses	nc sg	6.5	, v. o.	, ea	TS
Estimated		등등	\$# ##	i de la composición dela composición de la composición de la composición de la composición dela composición de la composición dela composición dela composición de la composición dela composición de la composición dela c	200	월급	E E	된 등	E
interest and	Net profit	٠	3.0	NI NI	8 7 2	S G G	5.6 1.6	20.20	H
* expenses.	or loss.	ercentage used of product.	ig a fa	tag of	of ta	ler.	p ad	5.6	LIS
expenses.		हिंच्हें	g g g	an an	E ## 8	rag St 1	Tag t	E E E	AB
		Percentage used of product.	p ba	Percentage of interest and expenses of value of product.	Percentage of no profit or loss or value of product.	du ve	pre pre	Average yearly carmings of employe.	ESTABLISHMENTS.
		1 ~	<u> </u>	<u> </u>	-	<	۷ .	4	E
\$2,080	0000	50.61	91.50	10.01	4.04	01.055	0.51 00	2000	5.0
86,036	\$920 —45,707	52.64 63.94	31.58 30.53	10.94 11.79	4.84 -6.26	\$1,055	\$51 00 —139 00	\$333 680	56 57
91,100	-50,100	40.47	52.09	16.53	0.20 9.09	1,001	—91 00	591	58
1,800	200,100	41.67	41.67	15.00		600	10 00	$\frac{521}{250}$	59
24,307	200 21,142	34.01	38.95	14.46	$\frac{1.66}{12.58}$	1,323	166 00	515	60
,						1,020		1	
1,570	1,630	11.86	61.02	13.31	13.81	491	67 00	300	61
5,460	15,575	25.00	31.18	11.37	32.45	1,371	445 00	$\frac{427}{176}$	62
<b>5,4</b> 36	-4,962	84.46	14.56	11.24	-10.26	1,208	124 00	176	63
6,713 1,240 41,500	-2,489	38.41	42.50 71.43 46.16 33.75	30.33	-11.24	461	-51 00	195	64
1,240	-883	25.00	71.43	12.40 $12.77$ $17.50$	-8.83	666	-58 00	476	65
41,500	8,500	38.46	46.16	12.77	2.61	1,083	28 00	500	66
14,000	10,000	36.25 33.34	33.10	17.00	12.50	1,142	142 00	385	67
12,000 4,800	32,000	00.04	17.78 50.00	13.33	35.55	1,142 1,800 1,200	640 00 13 00	320 600	68
1,113	200 512	22.23 13.54	66.46	26.66 13.70	1.11 6.30	902	13 00 56 00	600	70
1,110	012	10.04	00.40	10.70	0.00	302	50 00	000	1 10
9,600	2,050	56.67	23.92	16.00	3.41	3,000	102 00	717	71
9,600 5,700	1 - 4.800	26.67	50.00	12.66	10.67	1.393	141 00	616	72
7,200	-200	35.00	53.33	12.00	33	1.200	<b>-4</b> 00	640	73
5,500	$\frac{-200}{2,729}$	49.00	31.87	19.79	6.34	1,200 1,791	113 00	570	71 72 73 74 75
16.630	-10,676 -390	50 90 57.34	42.79	17.63	-11.32	1,257	149_00	537	75
7,590	-390	57.34	30.23	13.10	67	1,257 1,809	-12 00 -12 00	546	76
1,490	2,010	1 39 OO	40.00	11.92	16.08	1,250 973	$1 - 201 \cdot 00$	500	76 77 78 79
4,600	-4,040	67.57	30.92	12.43 14.88	-10.92	973	106 00	301	78
$\frac{36,570}{29,757}$	8,930 10,148	67.57 35.21 32.56	46.28 33.50	14.88	3.63	982	35 00	454	79
29,757	10,148	32.56	33.50	25.31	8 63	1,679	144 00	562	80
14,000	17,704	13.40	23.20	28.00	35.40	2,000	708 00	463	81
6,500	5,830	54.00	21.34	13.00	11.66	1,851	215 00	395	82
3,600	4,400	33.34	40.00	12.00	14.66	600	88 00	240	83
12.950	4,400 18,550	27.22	35.51	15.32	21.95	1,126	247 00	400	84
6,765	3,385	32.19	47.37	13.62	6.82	936	63 00	443	85
64,343	-1,117	46.22	31.16	23.02	40	1,803	<del></del> 7 20	561	86
12,000	3,000	60.00	20 00	16.00	4.00	2,343	93 00	468	87
1,350	850	28.57	66.67	12.85	-8.09	875	70 00	583	88
1,670	4,230	16.78	43.63	11.20 13.75	28.39	1 862	528 00	812	89
66,000	66,000	50.00	50.00	13.75	<b>—</b> 13.75	1,371	-188 00	685	90
2,160	3,840	27.78	38.89	12.00	21.33	1,800	384 00	700	91
1,980	2,820 -10,785 4,500 2,317	33.33	34.67	13.20	18.80	1 875	352 00	650	92
24,506	-10,785	53.00	39 56	13.28	-5.84	1 844	-107 00	729	93
18,500	4,500	46.16	18.46	28.46		3,250 872	$\begin{array}{c} 225 & 00 \\ 115 & 00 \end{array}$	600	94
$2,344 \\ 2,025$	2,317	12.56	60.72	13.44	$6.92 \\ 13.28$	872	115 00	529	95
2,025	2,197	29.15	46.38	[11.74]	12.73	1,916	$244 \ 00$	888	96
14.500	4.500	45.00	-36.00	14.50	4.50	1,538	69 00	553	97
1,500	2,700	21.67	43.33	12.50 19.21	22.50	1,500	337 00	650	98
41,920	$5,311 \\ 2,726$	47.99	30.37	19.21	2.43	1,916 1,538 1,500 2,182	53 00	662	99
2,624	2,726	36.72	36.85	12.86	13.47	1,686	227 00	621	100
9,800	1,500	43.75	42.13	12.25	1.87	941	17 00	396	101
8,180	5,820	63.38	16 90	11.52	8.20	2,730	223 00	461	102
4,110	-2,010	53.27	20.50	14.12	6.91	1.940	-134 00	766	103
14,400	36,600	50.00	7.50	12.00	30.50	8,000	2,440 00	600	104
1,630	1,230	20.87	7.50 54.26 58.50	14.17	10.70	1,150	123 00	624	105
2,900	1.400	20.00	58.50	14.50	7.00	1,333 2,300	93 00	780	106
		15.00	31 69	15.21	37.30	2,300	858 00	728	107
3,150	7,722	15.80		10.21					
11,800	-7,722 $-7,033$	79.37	15.87	11.80	-7.04	2,857	-200 00	780 728 453	108
	7,722 $-7,033$ $8,180$ $-16,000$	79.37 39.96 20.00		$\begin{array}{c} 11.80 \\ 15.84 \\ 22.00 \end{array}$	-7.04 $12.27$ $-32.00$	2,857 1,482 666	-200 00 $181 00$ $-213 00$	453 473 600	

### MACHINES AND MACHINERY — Concluded.

Market and the last							
ESTABLISHMENTS.	Average number of employes.	Capital	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product,
111 112 113 114 115 116 117 118 119 120	16 10 18 10 12 15 16 8 30 118	\$50,000 10,000 8,000 7,000 5,000 20,000 5,000 25,000 10,000	\$10,000 7,000 10,500 7,500 9,560 7,000 6,500 6,000 15,600 46,335	\$1,000 3,873 4,000 2,100 3,750 5,000 10,000 1,600 30,000 224,638	\$50,000 19,000 20,000 11,890 14,746 15,000 22,000 9,000 60,000 382,306	\$39,000 8,127 5,500 2,290 1,436 3,000 5,500 1,400 14,400 111,333	78.00 42.77 27.50 19.26 9.74 20.00 25.00 15.55 24.00 29.12
121 122 123 124 125 126 127 128 129	12 30 18 12 8 10 300 125 155 18	25,000 50,000 2,500 7,900 10,000 5,000 500,000 100,000 150,000 8,000	10,800 16,500 12,000 10,000 6,000 5,460 152,020 65,000 93,347 5,000	3,600 30,000 3,000 3,000 2,000 7,000 275,294 80,000 209,825 4,800	17,000 56,000 18,000 15,000 15,000 15,400 769,042 200,000 364,574 10,000	2,600 9,500 3,000 2,000 8,000 2,940 341,728 55,000 61,402 200	15.29 16.96 16.66 13.33 50.00 19.09 44.43 27.50 16.84 2,00
131 132 133 134 135 136 137 138 139	$\begin{array}{c} 45 \\ 265 \\ 60 \\ 21 \\ 51 \\ 150 \\ 760 \\ 75 \\ 170 \\ \end{array}$	35,000 484,101 15,000 80,000 200,000 150,000 700,000 100,000 500,000	20,717 152,628 30,000 12,000 40,000 100,000 295,500 45,000 96,000	65,020 60,000 32,000 70,000 350,000 80,000 410,500 100,000 145,000	\$6,336 299,265 70,317 100,000 454,187 213,000 850,500 173,500 450,000	599 86,637 8,317 18,000 64,187 33,000 144,500 28,500 209,000	.69 28.95 11.83 18.00 14.13 15.49 16.99 16.42 46.44
140 141 142 143 144 145 146 147 148 149 150	200 200 50 120 561 56 44 44 325 12	60,000 75,000 140,000 50,000 45,000 200,000 21,000 45,000 180,000 425,000 15,000	26,600 75,250 100,000 25,000 40,000 180,000 29,500 16,092 32,000 167,167 6,500	45,000 170,230 80,000 25,000 100,000 90,000 40,500 30,000 169,000 350,000 4,000	90,000 323,450 200,000 60,000 170,000 300,000 108,000 61,500 212,000 621,517 22,000	18,400 77,970 20,000 10,000 30,000 30,000 38,000 15,408 11,000 104,350 11,500	20.41 24.10 10.00 16.66 17.64 10.00 35.18 25.05 5.18 16.79 52.27

### METALS AND METALLIC GOODS.

1	25	\$15,000	\$8,000	\$10,000	\$20,000	\$2,000	10
$2 \mid$	20	12,000	8,690	14,042	24,872	2,140	8
3	100	15,000	42,000	80,000	140,000	18,000	12
4	40	30,000	19,800	45,000	70,000	5,200	7
5	12	6,500	5,000	1,500	8,000	1,500	18
6	30	40,000	12,154	9,446	23,000	1,400	- 6
7	196	85,000	83,000	126,000	240,000	31,000	12
8	145	100,000	58,000	67,000	138,000	13,000	9
9	100	175,000	64,000	366,100	460,000	29,900	6
10	10	20,000	6,600	6,000	13,800	1,200	8

#### MACHINES AND MACHINERY — Concluded.

				ADDITION OF THE PERSON				and the last of th	
Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé,	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$8,000	\$31,000	2,00	20.00	16.00	62 00	\$3,125	\$1,937 00	\$625	111
2,500	5,627	20,39	36.84	13.15	29.62	1,900	562 00	700	112
2,480	3,020	20,00	52.50	12.40	15.10	1,111	167 00	583	113
1,609	681	17,66	63.08	13.53	5.73	1,189	68 00	750	114
1,775	-339	25,43	64.83	12.03	-2.29	1,228	-28 00	796	115
1,800	1,200	33,33	46.67	12.00	8.00	1,000	80 00	466	116
3,400	2,100	45,45	29.55	15.45	9.55	1,375	131 00	406	117
1,200	200	17,78	66.67	13.33	2.22	1,125	25 00	750	118
7,500	6,900	50,00	26.00	11.50	12.50	2,000	230 00	520	119
38,831	72,502	58,76	12.12	10.15	18.97	3,239	614 00	392	120
3,200	-600	21.18	63.53	18,82	-3.53	1,416	-50 00 30 00 58 00 6 66 725 00 110 00 782 00 232 00 102 00 -71 00	900	121
8,600	900	53.57	29.47	15,35	1.61	1,866		550	122
1,950	1,050	16.67	66.67	10,83	5.83	1,000		666	123
1,920	80	20.00	66.67	12,80	.53	1,250		833	124
2,200	5,800	12.50	37.50	13,75	36.25	2,000		750	125
1,840	1,100	45.46	35.45	11,94	7.15	1,540		546	126
106,904	234,824	35.80	19.77	13,90	30.53	2,563		506	127
26,000	29,000	40.00	32.50	13,00	14.50	1,600		520	128
45,457	15,945	57.55	25.61	12,46	4.38	2,352		602	129
1,480	-1,280	48.00	50.00	14,80	-12.80	555		277	130
$\begin{array}{c} 10,734 \\ 58,973 \\ 7,932 \\ 14,800 \\ 57,419 \\ 30,300 \\ 127,050 \\ 23,350 \\ 75,000 \\ 12,600 \end{array}$	-10,135 27,664 385 3,200 6,768 2,700 17,450 5,150 134,000 5,800	75.31 20.05 45.50 70.00 77.06 37.56 48.27 57.64 32.22 50.00	24.00 51.00 42.67 12.00 8.81 46.95 34.74 25.94 21.34 29.56	12.43 19.71 11.28 14.80 12.64 14.22 14.94 13.45 16.67 14.00	-11.74 9.24 .55 3.20 1.49 1.27 2.05 2.97 29.77 6.44	1,918 1,129 1,171 4,761 8,905 1,420 1,119 2,313 2,647 2,250	-225 00 104 00 6 41 152 00 132 00 18 00 22 00 68 00 788 00 145 00	460 575 500 571 784 666 388 600 564 665	131 132 133 134 135 136 137 138 139 140
36,845	41,125 -8,400 1,000 10,300 -12,000 25,940 6,558 -21,000 16,698 8,400	52.63	23.27	11.39	12.71	1,617	205 00	376	141
28,400		40.00	50.00	14.20	-4.20	1,000	-42 00	500	142
9,000		41.67	41.67	15.00	1.66	1,200	50 00	500	143
19,700		58.83	23.53	11.58	6.06	1,416	85 00	333	144
42,000		30.00	60.00	14.00	-4.00	534	-21 00	320	145
12,060		37.50	27.32	11.16	24.02	1,928	463 00	526	146
8,850		48.78	26.17	14.39	10.66	1,397	149 00	365	147
32,000		79.72	15.10	15.09	-9.91	4,818	-477 00	727	148
87,652		56.31	26.90	14.10	2.69	1,912	51 00	514	149
3,100		18.18	29.55	14.09	38.18	1,833	700 00	541	150

### METALS AND METALLIC GOODS.

\$2,900 3,207 14,900 8,800 1,190 4,700 29,100 19,800 56,500 2,580	-\$900 -1,067 3,100 -3,600 310 -3,300 1,900 -6,800 -26,600 -1,380	50.00 56.46 57.15 64.29 18.75 41.07 52.50 48.55 79.59 43.48	40.00 39.94 30.00 28.29 62.50 52.84 34.58 42.03 13.91 47.83	14 50 12.88 10.64 12.57 14.88 20.44 12.13 14.34 12.28 18.69	-4.50 -4.28 2 21 -5.15 3.87 -14.35 -79 -4.92 -5.78 -10.00	\$800 1,243 1,400 1,750 666 766 1,224 951 4,600 1,380	$\begin{array}{c} -\$36\ 00 \\ -53\ 00 \\ 31\ 00 \\ -90\ 00 \\ 25\ 00 \\ -110\ 00 \\ 9\ 69 \\ -46\ 00 \\ -266\ 00 \\ -138\ 00 \\ \end{array}$	\$320 434 420 495 416 405 423 400 640 660	1 2 3 4 5 6 7 8 9
	·	<u>'                                    </u>	<u> </u>	·					_

### METALS AND METALLIC GOODS - Continued.

						mada.	
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
11 12 13 14 15 16 17 18 19 20	11 *60 16 20 18 8 20 10 70 60	\$5,300 10,000 14,000 8,000 10,000 20,000 25,000 15,000 130,000 50,000	\$5,200 5,000 6,000 10,242 6,172 5,454 8,500 5,700 28,874 23,000	\$1,800 75,000 12,000 54,000 12,580 10,000 12,000 12,000 95,400 32,000	\$13,000 95,000 20,000 67,000 25,000 18,000 25,000 23,000 165,702 70,000	\$3,000 15,000 2,000 2,758 6,248 2,546 4,500 5,300 41,428 15,000	23 07 15.79 10.00 4.11 24.99 14.14 18.00 23.04 25.00 21.43
21 22 23 24 25 26 27 28 29 30	7 50 12 16 20 200 16 18 70 20	3,000 75,000 2,000 5,000 25,000 300,000 15,000 40,000 25,000	5,250 26,223 7,000 7,500 18,000 64,123 10,800 7,125 25,000 15,000	$\begin{array}{c} 8,000 \\ 40,117 \\ 15,000 \\ 25,000 \\ 24,500 \\ 199,633 \\ 21,000 \\ 60,000 \\ 4,000 \\ 17,000 \end{array}$	15,000 83,068 25,000 35,000 44,275 361,590 34,000 80,000 55,000 40,000	1,759 16,728 3,000 2,500 1,775 97,834 2,200 12,875 26,000 8,000	$\begin{array}{c} 11.66 \\ 20.14 \\ 12.00 \\ 7.14 \\ 4.01 \\ .27.05 \\ 6.47 \\ 16.10 \\ 47.27 \\ 20.00 \end{array}$
31 32 33 34 35 36 37 38 39 40	$\begin{array}{c} 72 \\ 75 \\ 20 \\ 18 \\ 10 \\ 350 \\ 25 \\ 25 \\ 11 \\ 40 \\ \end{array}$	50,000 40,000 25,000 5,000 25,000 582,000 59,245 30,000 5,000 50,000	26,500 10,000 16,000 10,428 6,000 157,500 11,377 12,000 5,000 18,500	52,375 6,500 75,000 15,000 3,500 100,800 26,828 32,000 10,000 68,226	96,400 20,000 200,000 30,000 12,000 268,750 51,480 58,000 20,000 144,060	17,525 3,500 109,000 4,572 2,500 10,450 13,275 14,000 5,000 57,334	18.17 17.50 54.50 15.24 20.83 3 88 25 78 24.14 25.00 39.80
41 42 43 44 45 46 47 48 49 50	30 10 25 15 25 28 13 10 28 21	145,000 8,000 25,000 20,000 32,000 15,000 10,000 4,500 30,000 25,000	8,000 6,000 9,740 15,000 14,383 11,735 8,000 5,000 13,200 15,000	70,000 7,000 30,000 25,000 35,000 10,000 9,300 20,000 11,860 40,000	108,000 14,000 50,000 50,000 57,132 34,294 22,000 33,000 30,860 60,000	30,000 1,000 10,260 10,000 7,749 12,559 4,700 8,000 5,800 5,000	27.78 7.14 20.52 20.00 13.56 36.62 21.36 24.24 18.80 8.33
51 52 53 54 55 56 57 58 59 60	10 50 25 11 36 30 30 76 134 35	11,000 50,000 25,000 25,000 150,000 100,000 10,000 40,000 75,000 8,000	5,000 20,000 10,500 5,800 16,054 15,000 12,000 36,000 44,000 14,400	6,000 65,000 4,000 8,390 140,000 6,000 30,000 44,000 14,000	15,000 100,000 17,500 21,500 191,000 24,000 75,000 125,000 35,000	4,000 15,000 3,000 7,400 34,946 100,000 6,000 9,000 37,000 6,600	26.66 15.00 17.14 34.42 18.30 66.67 25.00 12.00 29.60 18.86
61 62 63 64 65	55 75 80 35 70	$\begin{array}{c} 17,000 \\ 75,000 \\ 60,000 \\ 8,000 \\ 25,000 \end{array}$	19,000 36,000 25,000 24,000 24,000	$   \begin{array}{c}     10,000 \\     35,000 \\     25,000 \\     6,000 \\     12,000   \end{array} $	30,000 75,000 75,000 40,000 60,000	$\begin{array}{c} 1,000 \\ 4,000 \\ 25,000 \\ 10,000 \\ 24,000 \end{array}$	$\begin{array}{c} 3.33 \\ 5.33 \\ 33.33 \\ 25.00 \\ 40.00 \end{array}$

<sup>\*</sup> Public institution.

## METALS AND METALLIC GOODS — Continued.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$1,618 10,100 2,840 7,180 3,100 4,000 3,200 24,370 10,000	\$1,382 4,900 -840 -4,422 3,148 -454 500 2,100 17,058 5,000	36.93 78.95 60.00 80.60 50.32 55.56 48.00 52.18 57.57 45.71	40.00 5.26 30.00 15.29 24.69 30.30 34.00 24.78 17.43 32.86	12.44 10.63 14.20 10.71 12.40 16.66 16.00 13.91 14.71 14.29	10.63 5.16 -4.20 -6.60 12.59 -2.52 2.00 9.13 10.29 7.14	\$1,181 1,583 1,250 3,350 1,388 2,250 1,250 2,300 2,367 1,166	\$125 00 81 00 -52 00 -221 00 174 00 25 00 210 00 243 00 83 00	\$472 83 375 512 342 681 425 570 412 383	11 12 13 14 15 16 17 18 19 20
1,680	$\begin{array}{c} 70 \\ 3,921 \\ 380 \\ -1,300 \\ -4,153 \\ 43,675 \\ -2,100 \\ 4,275 \\ 18,100 \\ 2,500 \end{array}$	53.33	35.00	11.20	.47	2,142	10 00	750	21
12,807		48.29	31.57	15.42	4.72	1,661	78 00	524	22
2,620		60.00	28.00	10.48	1.52	2,083	32 00	583	23
3,800		71.43	21.43	10.85	-3.71	2,187	-81 00	468	24
5,928		55.34	40.65	13.39	-9.38	2,213	-207 00	900	25
54,159		55.21	17.74	14.97	12.08	1,807	218 00	320	26
4,300		61.77	31.77	12.64	-6.18	2,125	-131 00	675	27
8,600		75.00	8.90	10.75	5.35	4,444	237 00	395	28
7,900		7 27	45.46	14.36	32.91	785	258 00	357	29
5,500		42.50	37.50	13.75	6.25	2,000	125 00	750	30
12,640	4,885	54 33	27.50	13.11	5.06	1,338	$\begin{array}{c} 67\ 00 \\ -12\ 00 \\ 4,375\ 00 \\ 70\ 00 \\ -20\ 00 \\ -146\ 00 \\ 182\ 00 \\ 256\ 00 \\ 245\ 00 \\ 998\ 00 \end{array}$	368	31
4,400	-900	32.50	50.00	22.00	-4.50	266		133	32
21,500	87,500	37.50	8.00	10.75	43.75	10,000		800	33
3,300	1,272	50.00	34.76	11.00	4.24	1,666		579	34
2,700	-200	29.17	50.00	22.50	-1.67	1,200		600	35
61,795	-51,345	37.51	58.61	22.99	-19.11	767		450	36
8,703	4,572	52.12	22.10	16.90	8.88	2,055		455	37
7,600	6,400	55.17	20.69	13.10	11.04	2,320		480	38
2,300	2,700	50.00	25.00	11.50	13.50	1,818		454	39
17,406	39,928	47.36	12.84	12.08	27.72	3,601		462	40
19,500	10,500	64.81	7.41	18.06	9.72	3,600	350 00	266	41
1,880	—880	50.00	42.86	13.42	-6.28	1,400	—88 00	600	42
6,500	3,760	60.00	19.48	13.00	7.52	2,000	150 00	389	43
6,200	3,800	50.00	30.00	12.40	7.60	3,333	253 00	1,000	44
7,633	116	61.26	25.18	13.36	.20	2,285	4 64	575	45
4,329	8,230	29.16	34.22	12.62	24 00	1,224	293 00	419	46
2,800	1,900	42.27	36.37	12.72	8.64	1,692	146 00	615	47
3,570	4,430	60.60	15.16	10.81	13.43	3,300	443 00	500	48
4,886	914	38.43	42.77	15.84	2 96	1,102	32 00	471	49
7,500	—2,500	66.67	25.00	12.50	-4.17	2,857	—119 00	714	50
2,160	1,840	40.00	33.34	14.40	$\begin{array}{c} 12.26 \\ 200 \\ -1.43 \\ 17.44 \\ 3.59 \\ 52.67 \\ 12.50 \\ -1.20 \\ 16.00 \\ 7.49 \end{array}$	1,500	184 00	500	51
13,000	2,000	65.00	20.00	13 00		2,000	40 00	400	52
3,250	—250	22.86	60.00	18.57		700	-10 00	420	53
3,650	3,750	38.60	26.98	16.98		1,954	340 00	527	54
28,100	6,846	73.30	8.40	14 71		5,305	190 00	445	55
21,000	79,000	23.33	10.00	14.00		5,000	2,633 00	500	56
3,000	3,000	25.00	50.00	12.50		800	100 00	400	57
9,900	—900	40.00	48.00	13.20		986	-11 00	473	58
17,000	20,000	35.20	35.20	13.60		932	149 00	328	59
3,980	2,620	40.00	41.14	11.37		1,000	74 00	411	60
4,020 12,000 11,100 4,480 7,500	-3,020 -8,000 13,900 5,520 16,500	33.33 46.67 33.34 15.00 20.00	63.34 48 00 33.33 60.00 40.00	13.40 16.00 14.80 11.20 12.50	$\begin{array}{c} -10.07 \\ -10.67 \\ 18.53 \\ 13.80 \\ 27.50 \end{array}$	545 1,000 937 1,142 857	-54 00 -106 00 173 00 157 00 235 00	$     \begin{array}{r}       345 \\       480 \\       312 \\       685 \\       342     \end{array} $	61 62 63 64 65

### METALS AND METALLIC GOODS — Continued.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
66 67 68 69 70	$   \begin{array}{r}     42 \\     25 \\     51 \\     35 \\     40   \end{array} $	\$30,000 20,000 15,000 16,000 10,000	\$30,000 12,000 20,000 15,000 15,000	\$2,800 15,000 15,000 20,000 15,000	\$78,000 40,000 60,000 40,000 60,000	\$45,200 13,000 25,000 5,000 30,000	57.94 32.50 41.66 12.50 50.00
71 72 73 74 75 76 77 78 79 80	25 35 20 26 108 120 65 26 12 94	10,000 30,000 3,000 8,000 75,000 80,000 50,000 20,000 7,500 30,000	18,000 15,000 10,000 12,000 54,000 59,000 27,000 18,000 5,000 52,000	18,000 20,000 7,500 12,000 120,000 133,150 20,000 18,000 3,750 33,000	40,000 45,000 22,000 30,000 200,000 65,000 42,000 13,000	4,000 10,000 4,500 6,000 26,000 7,850 18,000 6,000 4,250 65,000	10.00 22.22 20.45 20.00 13.00 3.92 27.69 14.28 32.69 43.33
81 82 83 84 85 86 87 88 89	110 42 48 65 15 45 45 65 39 10	60,000 25,000 106,000 50,000 4,000 40,000 75,000 40,000 10,000 5,000	59,733 24,000 34,039 25,000 8,000 20,336 22,495 25,000 14,122 6,000	105,000 25,000 40,000 36,000 2,000 22,112 36,864 26,500 20,000 10,000	175,000 60,000 102,000 80,000 12,000 81,782 155,640 80,000 50,000 25,000	10,267 11,000 27,961 19,000 2,000 39,304 96,281 28,500 15,878 9,000	5.86 18.33 27.41 23.75 16.66 48.06 61.86 35.62 31.76 36.00
91 92 93 94 95 96 97 98 99	14 75 63 31 80 30 19 26 75 23	6,000 30,000 50,000 25,000 80,000 4,000 10,000 40,000 20,000 25,000	8,000 30,000 32,327 20,000 39,600 10,000 12,000 15,000 33,000 7,500	10,000 10,000 46,000 25,000 40,000 5,200 20,000 25,000 34,000 15,000	24,000 45,000 100,000 50,000 100 000 24,000 45,000 60,000 75,000 35,000	6,000 5,000 21,673 5,000 20,400 8,800 13,000 20,000 8,000 12,500	25.00 11.11 21.67 10.00 20.40 36.66 28.88 33.33 10 67 35.71
101 102 103 104 105 106 107 108 109	50 55 125 549 20 40 11 63 50 77	50,000 25,000 155,000 505,000 10,000 30,000 20,000 25,000 100,000 250,000	30,696 13,000 50,000 141,607 7,500 17,422 5,350 25,000 26,227 36,282	40,000 20,000 100,000 319,918 8,000 14,900 5,750 25,600 23,400 185,823	100,000 50,000 175,000 634,100 20,000 38,500 13,300 75,000 97,000 254,461	29,304 17,000 25,000 172,575 4,500 6,178 2,200 25,000 47,373 32,356	29.30 34.00 14.28 27 21 22.50 16.04 16.54 33 33 48.83 12.71
111 112 113 114 115 116 117 118 119	100 14 20 100 23 180 35 300 710 163	200,000 12,000 6,000 40,000 5,000 278,395 30,000 360,000 300,000 450,000	40,000 5,500 7,800 36,000 7,000 63,500 20,000 117,919 350,000 60,000	177,200 8,000 12,000 10,000 7,000 146,050 10,000 317,100 225,000 525,000	$\begin{array}{c} 246,050 \\ 20,000 \\ 25,000 \\ 75,000 \\ 24,000 \\ 306,200 \\ 60,000 \\ 607,000 \\ 605,000 \\ 640,000 \end{array}$	28,850 6,500 5,200 29,000 10,000 96,650 30,000 171,981 30,000 55,000	11.72 32.50 20.80 38.66 41.66 31.56 50.00 28.33 4.96 8.59

### METALS AND METALLIC GOODS - Continued.

								THE RESERVE AND PERSONS ASSESSED.	
Estimated interest and expenses.	Net profit and loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employe.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$9,600 5,200 6,900 4,960 6,600	\$35,600 7,800 18,100 40 23,400	$\begin{array}{c} 3.59 \\ 37.50 \\ 25.09 \\ 50.00 \\ 25.00 \end{array}$	38.47 30.00 33.34 37.50 25.00	12 30 13.00 11.50 12.40 11.00	45.64 19.50 30.16 .10 39.00	\$1,857 1,600 1,176 1,142 1,500	\$847 00 312 00 354 00 1 14 585 00	\$711 480 392 428 375	66 67 68 69 70
4,600 6,300 2,380 3,480 24,500 24,800 9,500 5,400 1,750 16,800	$\begin{array}{c} -600 \\ 3,700 \\ 2,120 \\ 2,520 \\ 1,500 \\ -16,950 \\ 8,500 \\ 600 \\ 2,500 \\ 48,200 \end{array}$	45.00 44.45 34.09 40.00 60.00 66.58 30.77 42.86 28.85 22.00	45,00 33,33 45,46 40,00 27,00 29,50 41,54 42,86 38,46 34,67	11.50 14.00 10.82 11.60 12.25 12.40 14.61 12.85 13.46 11.20	-1.50 8.22 9.63 8.40 .75 -8.48 13.08 1 43 19.23 32.13	1,600 1,285 1,100 1,153 1,851 1,666 1,000 1,615 1,083 1,595	-24 00 105 00 106 00 96 00 13 00 -141 00 130 00 23 00 208 00 512 00	720 428 500 461 500 491 415 692 416 553	71 72 73 74 75 76 77 78 79 80
21,100 7,500 16,560 11,000 1,440 10,578 20,064 10,400 5,600 2,800	-10,833 3,500 11,401 8,000 560 28,726 76,217 18,100 10,278 6,200	60.00 41.67 39.22 45.00 16.67 27.07 23.69 33.13 40.00	34.14 40.00 33.37 31.25 66.67 24.87 14.45 31.25 28.24 24.00	12.05 12.50 16.23 13.75 12.00 12.93 12.89 13.00 11.20 11.20	$\begin{array}{c} -6.19 \\ 5.83 \\ 11.18 \\ 10.00 \\ 4.66 \\ 35.13 \\ 48.97 \\ 22.62 \\ 20.56 \\ 24.80 \end{array}$	1,590 1,428 2,125 1,230 800 1,817 3,458 1,230 1,282 2,500	-98 00 83 00 237 00 123 00 37 00 638 00 1,693 00 278 00 263 00 620 00	543 571 709 384 533 451 499 384 362 600	81 82 83 84 85 86 87 88 89 90
2,760 6,300 13,000 6,500 14,800 2,640 5,100 8,400 8,700 5,000	$\begin{array}{c} 3,240 \\ -1,300 \\ 8,673 \\ -1,500 \\ 5,600 \\ 6,160 \\ 7,900 \\ 11,600 \\ -700 \\ 7,500 \\ \end{array}$	$\begin{array}{c} 41.67 \\ 22.22 \\ 46.00 \\ 50.00 \\ 40.00 \\ 21.67 \\ 44.45 \\ 41.67 \\ 45.33 \\ 42.86 \end{array}$	33.33 66.67 32.33 40.00 39.60 41.67 26.67 25.00 44.00 21.43	11,50 14,00 13,00 13,00 14,80 11,00 11,33 14,00 11,60 14,28	13.50 -2.89 8.67 -3.00 5.60 25.66 17.55 19.33 93 21.43	1,713 600 1,587 1,612 1,250 800 2,368 2,307 1,000 1,521	$\begin{bmatrix} 231 & 00 \\ -17 & 00 \\ 137 & 00 \\ -48 & 00 \\ 70 & 00 \\ 205 & 00 \\ 415 & 00 \\ 446 & 00 \\ -9 & 33 \\ 326 & 00 \end{bmatrix}$	571 400 513 645 495 333 631 576 440 326	91 92 93 94 95 96 97 98 99 100
13,000 6,500 26,800 93,710 2,600 5,650 2,530 9,000 15,700 40,446	16,304 10,500 -1,800 78,865 1,900 528 -330 16,000 31,673 -8,090	40.00 40.00 57.15 50.46 40.00 38.70 43.23 33.34 24.13 73.03	30.70 26.00 28.57 22.33 37.50 45.26 40.23 33.33 27.04 14.26	13.00 13.00 15.31 14.78 13.00 14.67 19.02 12.00 16.18 15.89	16.30 21.00 -1.03 12.43 9.50 1.37 -2.48 21.33 32.65 -3.18	2,000 909 1,400 1,155 10,000 962 1,209 1,190 1,940 3,304	326 00 190 00 -12 00 143 00 95 00 13 00 -30 00 253 00 633 00 -105 00	613 200 400 257 375 435 486 396 524 471	101 102 103 104 105 106 107 108 109 110
36,605 2,720 2,860 9,900 2,700 47,324 7,800 82,300 78,500 91,000	-7,755 3,780 2,340 19,100 7,300 40,326 22,200 89,681 -48,500 -36,000	72.02 40.00 48.00 13.34 29.17 47.70 16.67 52.24 37.19 82.03	16.26 27.50 31.20 48.00 29 17 20.74 33.33 19.43 57.85 9.38	14.87 13.60 11.44 13.20 11.25 15.45 13.00 13.56 12.97 14.21	-3.15 18.90 9.36 25.46 30.41 16.11 37.00 14.77 -8.01 -5.62	2,460 1,428 1,250 750 1,043 1,701 1,714 2,023 852 3,926	-77 00 270 00 117 00 191 00 317 00 274 00 634 00 298 00 -68 00 -220 00	400 392 390 360 304 352 571 393 492 368	111 112 113 114 115 116 117 118 119 120

### METALS AND METALLIC GOODS — Continued.

		of the Architecture			-		
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
121 122 123 124 125 126 127 128 129 130	88 33 314 58 40 115 300 25 19 60	\$120,000 $15,000$ $350,000$ $50,000$ $25,000$ $175,000$ $250,000$ $8,000$ $5,000$ $25,000$	\$35,000 8,865 130,000 24,120 10,785 54,230 117,903 9,000 13,500 35,574	\$137,000 46,640 400,000 48,790 17,147 79,900 69,070 15,000 9,000 26,939	\$200,000 58,225 550,000 97,432 32,718 161,700 216,392 36,000 24,750 74,017	\$28,000 2,720 20,000 24,522 4,786 27,570 29,419 12,000 2,250 11,504	14.00 4.67 3.63 25.16 14.63 17.05 13.59 33.33 9.09 15.54
131 132 133 134 135 136 137 138 139 140	50 8 50 20 60 20 18 10 100 14	75,000 12,000 26,400 25,000 30,000 12,000 15,000 20,000 125,000 12,000	27,388 5,400 16,000 7,755 30,000 8,235 10,000 5,250 50,000 7,000	85,295 5,000 11,000 6,850 60,000 25,000 20,000 150,000 20,000	160,736 15,000 50,000 15,500 100,000 42,000 35,000 30,000 225,000 30,900	48,053 4,600 23,000 895 10,000 8,765 5,000 4,750 25,000 3,000	29,89 30.66 46.00 5.77 10.00 20.86 14.28 15.83 11.11 10.00
141 142 143 144 145 146 147 148 149	70 125 22 15 60 21 86 605 105 410	50,000 100,000 35,000 43,000 30,000 70,000 70,000 924,408 250,000 250,000	22,000 36,000 15,000 9,000 19,235 10,000 36,000 224,095 51,000	30,000 21,165 50,000 15,000 37,639 55,000 53,000 565,582 502,420 290,400	75,000 84,660 80,000 30,000 136,407 72,000 112,000 877,757 1,043,000 712,000	23,000 27,495 15,000 6,000 79,533 7,000 23,000 88,080 489,580 252,600	30.66 32.47 18.75 20.00 58.30 9.72 20.53 10.03 46.94 35.47
151 152 153 154 155 156 157 158 159 160	45 60 17 30 20 29 25 13 14 9	20,000 60,000 8,000 40,000 15,000 25,000 3,500 5,000 2,500	18,000 25,000 7,500 17,480 13,416 19,500 12,000 7,000 7,000 5,200	40,000 28,000 8,000 35,447 30,000 18,000 10,000 2,000 8,000 5,500	64,000 62,000 20,000 54,527 53,000 43,000 30,000 15,000 17,000 12,800	6,000 9,000 4,500 1,600 9,584 5,500 8,000 6,000 2,000 2,100	$\begin{array}{c} 9.37 \\ 14.51 \\ 22.50 \\ 2.93 \\ 18.08 \\ 12.79 \\ 26.66 \\ 40.00 \\ 11.76 \\ 16.40 \end{array}$
161 162 163 164 165 166 167 168 169 170	10 40 18 11 32 15 40 180 39 28	1,000 10,000 1,000 5,000 75,000 20,000 150,000 300,000 9,000 15,000	5,500 18,750 10,000 7,000 15,000 9,170 19,127 84,000 12,174 13,800	800 10,000 3,000 27,000 15,325 440 118,390 137,000 31,112 18,000	10,000 50,000 16,000 37,000 35,161 14,613 154,218 275,000 49,189 40,800	3,700 21,250 3,000 3,000 4,836 5,003 16,701 54,000 5,903 9,000	37.00 42.50 18.75 8.11 13.76 34.23 10.83 19.63 12.00 22.05
171 172 173 174 175	$\begin{array}{c} 94 \\ 22 \\ 100 \\ 65 \\ 20 \end{array}$	80,000 10,000 60,000 25,000 12,000	56,979 15,000 50,000 23,605 7,800	30,000 10,000 200,000 27,400 6,000	100,000 30 000 300,000 60,000 20,000	13,021 5,000 50,000 8,995 6,200	13.02 16.66 16.66 14.99 31.00

## METALS AND METALLIC GOODS - Continued.

		-				The second second			-
Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employ 6.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$27,200	\$800	68.50	17.50	13.60	$\begin{array}{c} .40 \\ -6.87 \\ -10.18 \\ 12.09 \\ .04 \\ .56 \\ -3.34 \\ 22.00 \\ -2.12 \\ 3.51 \end{array}$	\$2,272	\$9 09	\$397	121
6,723	-4,003	80.10	15.23	11.54		1,764	-121 00	268	122
76,000	-56,000	72.73	23.64	13.81		1,751	-178 00	414	123
12,743	11,779	50.08	24.76	13.07		1,679	203 00	415	124
4,772	14	52.40	32.97	14.59		817	35	269	125
26,670	900	49.41	33.54	16.49		1,406	7 82	471	126
36,639	-7,220	31.92	54.49	16.93		721	-24 00	393	127
4,080	7,920	41.67	25.00	11.33		1,440	316 00	360	128
2,775	-525	36.36	54.55	11.21		1,302	-27 00	710	129
8,902	2,602	36.40	48.06	12.03		1,233	43 00	592	130
20,574	27,479	53.07	17,04	12.80	17.09	3,214	549 00	547 $674$ $320$ $387$ $500$ $411$ $555$ $500$ $500$	131
2,220	2,380	33.34	36.00	14.80	15.86	1,874	297 00		132
6,584	16,416	22.00	32.00	13.17	32.83	1,000	328 00		133
3,050	-2,155	44.20	50.03	19.67	-13.90	775	-107 00		134
11,800	-1,800	60.00	30.00	11.80	-1.80	1,666	-30 00		135
4,920	3,845	59.53	19.61	11.71	9.15	2,100	192 00		136
4,400	600	57.15	28.57	12.57	1.71	1,944	33 00		137
4,200	550	66.67	17.50	14.00	1.83	3,000	55 00		138
30,000	-5,000	66.67	22.22	13.33	-2.22	2,250	-50 00		139
3,720	-720	66.67	23.33	12.40	-2.40	2,142	-51 00		140
10,500	$\begin{array}{c} 12,500 \\ 13,029 \\ 4,900 \\ 420 \\ 64,092 \\ -1,220 \\ 7,600 \\ -55,160 \\ 370,280 \\ 166,400 \end{array}$	40.00	29.34	14.00	16.66	1,071	178 00	314	141
14,466		25.00	42.53	17.09	15.38	677	104 00	288	142
10,100		62.50	18.75	12.63	6.12	3,636	222 00	681	143
5,580		50.00	30.00	18.60	1.40	2,000	28 00	600	144
15,441		27.60	14.10	11.32	46.98	2,273	1,066 00	320	145
8,220		76.39	13.89	11.41	-1.69	3,428	-58 00	476	146
15,400		47.32	32.15	13.75	6.78	1,302	86 00	418	147
143,240		64.44	25.53	16.31	-6.28	1,450	-91 00	370	148
119,300		48.17	4.89	11.44	35.50	9,933	3,526 00	485	149
86,200		40.79	23.74	12.10	23.37	173	405 00	412	150
7,600 9,800 2,480 7,853 6,200 4,500 1,710 2,000 1,430	$\begin{array}{c} -1,600 \\ -800 \\ 2,020 \\ -6,253 \\ 3,384 \\ 600 \\ 3,500 \\ 4,290 \\ -670 \end{array}$	62,50 45,16 40,00 65,01 56,61 41,86 33,34 13,33 47,06 42,97	28.13 40.33 37.50 32.06 25.31 45.35 40.00 46.67 41.18 40.63	11.87 15.80 12.40 14.40 11.70 11.40 15.00 11.40 11.76 11.17	-2.50 -1.29 10.10 -11.47 6.38 1.39 11.66 28.60	1,422 1,033 1,176 1,817 2,650 1,482 1,200 1,161 1,214 1,422	$\begin{array}{c} -35\ 00 \\ -13\ 00 \\ 118\ 00 \\ -308\ 00 \\ 169\ 00 \\ 20\ 00 \\ 140\ 00 \\ 330\ 00 \\ \hline 74\ 00 \end{array}$	400 416 441 582 670 672 480 538 500 577	151 152 153 154 155 156 157 158 159 160
1,060	2,640	8.00	55,00	10.60	26.40	1,000	264 00	550	161
5,600	15,650	20.00	37,50	11.20	31.30	1,250	391 00	468	162
1,660	1,340	18.75	62,50	10.38	8.37	888	74 00	555	163
4,000	-1,000	72.97	18,92	10.81	-2.70	3,363	-90 00	636	164
8,016	-3,180	43.58	42,66	22.80	-9.04	1,098	-99 00	468	165
2,661	2,342	3.01	62,76	17.52	16.71	974	-196 00	611	166
24,422	-7,721	76.77	12,40	15.83	-5.00	3,855	-193 00	478	167
45,500	8,500	49.82	30,55	16.54	3.09	1,527	47 00	466	168
5,459	444	63.25	24,75	11.10	.90	1,261	11 00	312	169
4,980	4,020	44.12	33,83	12.20	9.85	1,457	143 00	492	170
14,800 3,600 33,600 7,500 2,720	-1,779 $1,400$ $16,400$ $1,495$ $3,480$	30.00 33.34 66.67 45.67 30.00	56.98 50 00 16.67 39.34 39.00	14.80 12.00 11.20 12.50 13.60	-1.78 $4.66$ $5.46$ $2.49$ $17.40$	1,063 1,363 3,000 923 1,000	-18 00 63 00 164 00 23 00 174 00	606 681 500 363 390	171 172 173 174 175

# METALS AND METALLIC GOODS — Continued.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
176 177 178 179 180	28 14 11 12 10	\$18,000 5,000 3,500 9,000 10,000	\$13,000 7,500 5,200 6,500 5,000	\$32,000 5,000 8,504 14,000 10,000	\$60,000 20,000 20,400 26,000 20,000	\$15,000 7,500 6,696 5,500 5,000	25.00 37.50 32.82 21.15 25.00
181 182 183 184 185 186 187 188 189	12 53 12 13 10 44 90 40 8 20	300 50,000 4,000 8,000 20,000 25,000 37,200 30,000 5,000 9,000	6,500 23,546 6,700 6,980 7,000 29,000 41,000 25,000 5,000 13,000	1,000 28,000 22,000 54,000 26,000 45,000 20,000 25,000 12,000 10,000	13,000 63,000 40,000 66,000 36,000 80,000 75,000 20,000 30,000	5,500 11,454 11,300 5,020 3,000 15,000 19,000 25,000 3,000 7,000	42.30 18.18 28.25 7.60 8.33 18.75 23.75 33.33 15.00 23.33
191 192 193 194 195 196 197 198 199 200	9 13 8 15 11 32 36 34 39 13	1,000 1,500 1,200 5,000 15,000 10,000 30,000 15,000 15,000	5,200 9,000 5,000 7,250 5,000 19,888 15,487 13,750 22,800 7,800	1,650 2,000 12,000 12,000 10,000 10,437 5,000 38,000 26,000 13,000	9,000 16,000 20,000 27,000 24,000 37,441 25,600 90,000 50,000 25,000	2,150 5,000 3,000 7,750 9,000 7,116 5,113 38,250 1,200 4,200	23,88 31,25 15,00 28,70 37,50 19,00 19,97 42,50 2,40 16,80
201 202 203 204 205 206 207 208 209 210	90 11 8 24 50 35 10 7 38 11	45,000 1,000 1,000 25,000 10,000 6,000 50,000 25,000 10,000	25,000 6,300 5,200 10,800 20,000 9,000 5,800 5,200 16,000 6,000	35,000 1,860 5,000 8,100 100,000 20,000 5,610 7,000 25,000 12,000	100,000 9,260 12,500 20,000 150,000 50,000 13,000 45,000 21,000	40,000 1,100 2,300 1,100 30,000 21,000 1,590 17,800 4,000 3,000	40,00 11.87 18.40 5.50 20.00 42.00 12.23 59.33 8 89 14.28
211 212 213 214 215 216 217 218 219 220	12 20 16 18 50 40 20 64 8 21	40,000 6,000 8,000 2,000 16,000 5,000 5,000 8,000 5,000	10,000 5,000 7,500 5,200 30,000 36,000 7,400 30,628 5,096 13,341	30,000 9,000 12,000 2,700 50,000 25,000 9,000 25,000 2,500 3,661	50,000 15,000 30,000 10,000 100,000 75,000 18,000 60,000 9,300 22,258	$10,000 \\ 1,000 \\ 10,500 \\ 2,100 \\ 20,000 \\ 14,000 \\ 1,600 \\ 4,372 \\ 1,704 \\ 5,256$	20,00 6.67 35,00 21,00 20,00 18.66 8.88 7.28 18.32 23.61
221 222 223 224 225 226 227 228 229 230	23 10 40 40 35 15 15 60 14 10	10,000 2,000 50,000 100,000 30,000 5,000 70,000 5,000 10,000	17,174 7,800 21,600 24,000 17,500 8,400 6,500 24,050 9,200 5,000	9,628 4,100 24,680 14,000 8,500 18,000 3,500 75,000 7,000 4,500	35,000 14,000 50,000 48,420 30,000 11,000 125,000 23,500 10,000	8,198 2,100 3,720 10,420 19,000 3,600 1,000 25,950 7,300 500	23.42 15.00 7.44 21.52 42.22 12.00 9.09 20.76 31.06 5.00

### METALS AND METALLIC GOODS — Continued.

	1	L4 9m	· · · ·		4.5			_	
		Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	erceniage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	each	Ι.
		sto ne	ra y	ses in	luc sis	2.0	0.0	, a	ESTABLISHMENTS.
Estimated		₩ <del>1</del>	_ <u>Ç</u> ≅	<u> </u>	1 2 5 G	£2	1 音音	£°a −	E
	Net profit	0 7	0 2	E Spe	ية أو	E 2	3 5	80	Z.
interest and	or loss.	g 5 ;	흈유共	800	9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2.5		2.8.5	18
expenses.	01 1055.	ercentag used of product.	#_#	# # # 2	E ## 9	F ==	8 =	gr 🗄 💆 .	BL.
		2 3 2	555	5 2 2	5.24	# <del>E</del>	E O	E E	Z-
		232	222	252	Percentage of profit or loss value of produ	) <del>5</del> 5	1 2	Average yearly carnings of employe.	န်
						1 4	1 -4		1
<b>⊕</b> 7 000	a= 000	53.33	01.07	11.00	19.00	20.110	200.00	D 101	170
\$7,080	\$7,920		21.67	11.80	13.20	\$2,142 1,428	\$282 00 371 00	\$461	176 177 178 179
2,300	5,200 4,446	25.00	37.50	11.50 11.03	26.00	1,428	3,1 00	535	177
2,250 3,140	4,446	41.69	25.49	11.03	21.79	1,854	404 00	472	178
3,140	2,360	53.85	25.00	12.08	9.07	2,166	196 00	541	179
2,600	2,400	50.00	25.00	13.00	12.00	2,166 2,000	240 00	500	180
1.010	1.100	7.70	=0.00	10.10			0.10.00		
1,318 9,300 4,240	4,182 2,154 7,060	7.70	50.00	10.13 $14.76$	32.17	1,083	348 00	541	181
9,300	2,154	44.45	37.37	14.76	3.42	1,188	40 00	441	182
4,240	7,060	55.00	37.37 16.75 10.58	10.60	17.65	3,333	588 00	558	183
7,080	-2,060	81.82	10.58	10.72	-3.12	5,076	-158 00	536	184
4,800	-1,800 5,500	72.22	19.40	13.33	<b>—5.</b> 00	3,600	-180 00	700	185
9,500	5,500	56.25	25.00	11.88	6.87	1,818	125 00	454	186
10,232 9,300	8,768	25.00	51.25 33.33	12.79	10.96	888 1,875	97 00	455	187
9,300	15,700	33.34	33.33	12.40	20.93	1.875	392.00	625	188
2,300	8,768 15,700 700	60.00	25.00	11.50	3.50	2.500	87 00	625	189
3,540	3,460	33.33	43.34	11.80	11.53	1,500	173 00	650	190
,	,							550	-200
960	1,190 3,310	18.34	57.78 56.25	10.66	13.22	1,000 1,230 2,500	132.00	577	191
1,690	3.310	12.50	56.25	10.56	20.69	1 230	$\begin{array}{c} 132 \ 00 \\ 254 \ 00 \end{array}$	692	192
2,072	928	60.00	25.00	10.36	4.64	9.500	116 00	625	193
3,000	928 4,750	44.45	26.85	11.11	17.59	1 800	316 00	483	194
3,300	5,700	11.67	20.83	13.75	23.75	1,800 2,181 1,170	518 00	454	195
4,014	3,072	$\begin{array}{c} 41.67 \\ 27.88 \\ 19.53 \end{array}$	59 10	10.70		1,150	96 00		199
2 160	1,052	10.59	53.12 60.50	10.80 12.34	8.20	711		$\frac{621}{430}$	196
3,160	1,953 27,450 -4,700	19.00	15.00	12.04	7.63	711	54 00	430	197
10,800	27,4.00	42.22 52.00	15.28	12.00	30.50	2,647	807 00	404	198
5,900	-1,700	52.00	45.60	11.80	-9.40	1,282 1,923	-120 00	584	199
3,400	800	52.00	31.20	13.60	3.20	1,923	61 00	600	200
12,700	27,300	35.00	25.00	12.70	27.30	1 111	303 00	0-7	001
986	114	20.09		10.61	1.00	1,111		$\frac{277}{572}$	201
1,310	990		68.04	10.64	1 23 7.92	841	10 00	072	202
2,600	<b>—1,5</b> 00	$\frac{40.00}{40.50}$	41.60	10.48	7.92	1,562	123 00	650	203
16,500		66.67	54.00 13.33	13.00	-7.50	833	-62 00	450	204
5,600	13,500	66.67	10.00	11.00	9.00	3,000	270 00 440 00	400	205
3,600	15,400 —70	40.00	18.00 44.62	11.20 12.76	30.80	1,428	440 00	257	206
1,660	11.000	43.15	17.02	12.76	53	1,300	<del>-7</del> 00	580	207
6,000	11,800	23.34	17.33	20.00	39.33	4,285	1,685 00	742	208
6,000 2,700	-2,000	55.56	35.55	13.33	-4.44	1,184	_52 00 27 00	421	209
2,700	300	57.15	28.57	12.85	1.43	1,909	27 00	545	210
7 100	0.000	60.00	00.00	14.00	= 00	4.100	01.0	000	011
7,400 1,860	2,600	60.00	20.00	14.80	5.20 5.73	4,166	216 00	833	211
9 100	<del>860</del>	60.00	33.33	12 40	-0.13	750	-43 00	250	212
3,480	7,020	40.00	25.00	11.60	23 40	1,875	438 00	468	213
1,120	980	27.00	52.00	11.20	9.80	555	54 00	283	214
10,960	9,040	50.00	30.00	10.96	9.04	2,000	180 00	600	215
9,600	4,400 -500	33.34 50.00	48.00	12.80	5.86 -2.78 -5.72	1,875	110 00	900 370 478	216
2,100 7,800	- 500	90.00	41.12	11.66	-2.78	900	-25 00 -53 00	370	217
7,800	-3.428	41.67	51.05	13.00	<b>—</b> 5.72	937	-53 00	478	218
1,410	294	26.88	54.80	15.16	3.16	1,162	36 00	637	219
2,526	294 $2,730$	16.45	59.94	11.34	12.27	1,059	130 00	635	220
4 100	1,000	97 51	40.07	11 71	11 -1	1 501	170 00	740	901
4,100	4,098	27.51	49.07	11.71	11.71	1,521	178 00	746	$\frac{221}{222}$
1,520	580	29.29 49.36	00.71	10.85	4 15	1,400	58 00	780	222
8,000	-4,280	49.30	43.20	16.00	-8.56	1,200	-107 00	540	223
10,842	-122	28.91	55.71 43.20 49.57	22.39	87	1,210	-10 00	600	224
6,300	12,700	18.89	38.89	14.00	28.22	1,250 1,210 1,285	362 00	500	225
3,300	300	60.00	28.00	11.00	1 00	* ** (HRI	20 00	560	226
1,400	400	60.00 31.82	59.09	11.00 $12.72$	<b>—3.</b> 63	733	-26 00	433	227
16,700	9,250	60.00	19.24	13.36	7.40	2,083	154 00	400	228
2,650	4,650	29.79	39.15	11.27	19.79	1,678	332 00	657	229
1,600	-1,100	45.00	50.00	16.00	-11 00	1,000	110 00	500	230
		!	1	l					

#### METALS AND METALLIC GOODS — Concluded.

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ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit	Percentage of gross profit of value of product.
231 232 233 234 235 236 237 238 239 240	18 24 80 11 204 28 10 20 25 30	\$6,000 8,000 25,000 1,000 350,000 10,000 1,200 15,000 15,000	\$5,616 11,000 20,169 5,085 80,677 8,000 7,800 15,600 13,000 14,000	\$15,000 20,000 23,157 6,500 189,000 15,000 3,400 1,200 5,000 11,000	\$23,000 38,000 55,100 13,250 410,443 35,000 12,000 37,000 35,000 29,000	\$2,384 7,000 11,774 1,665 140,766 12,000 800 20,200 17,000 4,000	10.36 18.42 21.36 12.56 34.29 34.28 6.66 54.59 48.57 13.79
241	185	100,000	70,000	65,000	190,000	55,000	28 94
242	46	30,000	21,100	31,549	68,600	15,951	23.25
243	12	30,000	6,500	20,000	38,000	11,500	30.26
244	115	150,000	54,978	31,315	94,578	8,285	8.76
245	135	50,000	38,271	117,672	178,798	22,855	12 78
246	60	100,000	30,000	150,000	200,000	20,000	10.00
247	75	40,000	20,086	29,553	59,244	9,605	16.21
248	2,300	1,500,000	862,326	2,725,600	4,084,000	496,074	12.14
249	90	10,000	45,000	64,000	140,000	31,000	22.13
250	17	2,000	8,000	4,000	15,000	3,000	20.00
251	45	25,000	29,000	34,100	75,500	12,400	16.42
252	38	25,000	8,000	12,000	22,000	2,000	9.09
253	130	150,000	93,600	100,000	230,000	36,400	15.82
254	22	37,500	9,100	18,560	35,360	7,700	21.77
255	15	32,560	12,797	30,629	52,405	8,979	17.13
256	16	8,000	12,000	20,000	35,000	3,000	8.57
257	224	200,000	53,000	225,015	308,000	29,985	9.73
258	25	50,000	5,584	11,193	21,993	5,216	23.71
259	33	25,000	8,000	20,000	40,000	12,000	30.00
260	400	480,000	163,000	738,500	964,166	62,666	6.49
261	100	45,000	40,000	16,000	72,000	16,000	22.22
262	70	75,000	23,926	49,075	107,800	34,799	32.29
263	65	40,000	36,000	100,000	150,000	14,000	9.33
264	90	100,000	43,269	210,780	304,692	50,643	16.62
265	215	456,555	82,000	225,000	375,000	68,000	18.13
266	95	250,000	60,000	300,000	400,000	40,000	10.00
267	200	100,000	83,889	211,440	314,750	19,421	6.17
268	125	200,000	43,209	171,196	325,171	110,766	34.06
269	150	185,000	50,000	50,000	165,000	65,000	39.39
270	80	300,000	41,000	400,000	500,000	59,000	11.80

### MUSICAL INSTRUMENTS.

1 2 3 4 5 6 7 8	242 26 340 115 14 30 8 12 20	\$60,000 8,000 521,000 35,000 13,000 40,000 1,000 2,500 3,000	\$116,078 10,500 242,900 60,000 7,560 16,785 5,000 11,000 9,000	\$75,000 11,690 210,300 35,000 6,500 13,200 3,000 5,500 17,425	\$199,000 24,500 563,500 100,000 18,600 48,250 10,000 22,000 34,114	\$7,922 2,310 110,300 5,000 4,540 18,265 2,000 5,500 7,689	3.98 9.42 19.57 5 00 24.40 37.85 20 00 25.00 22.53
10	80	300,000	53,800	75,000	150,000	21,200	14.13

### METALS AND METALLIC GOODS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product,	Percentage of wages paid of value of product.	Percentage of inter- est and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé,	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$2,660 4,280 7,010 1,385 62,044 4,100 1,272 4,600 4,400 8,900	$\begin{array}{c} -\$276 \\ 2,720 \\ 4,764 \\ 280 \\ 78,722 \\ 7,900 \\ -472 \\ 15,600 \\ 12,600 \\ -4,900 \end{array}$	65.22 52.63 42.03 49.06 46.05 42.86 28.34 3.25 14.29 37.93	24.42 28.95 36.61 38.38 19.66 22.86 65.00 42.16 37.14 48.28	11 56 11.26 12.72 10.45 15.11 11.71 10.60 12.43 12.57 30.68	-1.20 7.16 8.64 2.11 19.18 22.57 -3.94 42.16 36.00 -16.89	\$1,277 1,583 688 1,204 2,011 1,250 1,200 1,850 1,400 966	-\$15 00 113 00 59 00 25 00 385 00 282 00 -47 00 780 00 504 00 -163 00	\$312 458 252 462 395 285 780 780 520 466	231 232 233 234 235 236 237 238 239 240
25,000	30,000	34,21	36,85	13.15	15.79	1,027	162 09	378	241
8,660	7,291	45,99	30,76	12.62	10.63	1,491	158 00	458	242
5,600	5,900	52,63	17,11	14.73	15.53	3,166	491 00	541	243
18,458	-10,173	33,11	58,13	19.51	-10.75	822	-88 00	478	244
20,880	1,975	65,82	21,40	11.67	1.11	1,324	14 00	286	245
26,000	-6,000	75,00	15,00	13.00	-3.00	3,333	-100 00	500	246
8,324	1,281	49,88	33,91	14.05	2.16	789	17 00	267	247
498,400	-2,326	66,74	21,12	12.20	06	1,775	-1 00	374	248
14,600	16,400	45,72	32,15	10.42	11.71	1,555	182 00	500	249
1,620	1,380	26,67	53,33	10.80	9.20	882	81 00	470	250
9,050	3,350	45.16	38.42	11.98	$\begin{array}{c} 4.44 \\ -7.72 \\ 1.91 \\ 5.41 \\ 3.41 \\ -2.80 \\ -4.16 \\ .07 \\ 16.25 \\ -6.49 \end{array}$	1,677	74 00	644	251
3,700	-1,700	54.55	36.36	16.81		578	-44 00	210	252
32,000	4,400	43.48	40.70	13.91		1,769	33 00	720	253
5,786	1,914	52.49	25.74	16.36		1,607	87 00	413	254
7,194	1,785	58.45	24.42	13.72		3,493	119 00	853	255
3,980	-980	57.14	34.29	11.37		2,187	-61 00	750	256
42,800	-12,815	73.06	17.21	13.89		1,375	-57 00	236	257
5,199	17	50.90	25.39	23.64		879	68	223	258
5,500	6,500	50.00	20.00	13.75		1,212	196 00	242	259
125,217	-62,551	76.60	16.91	12.98		2,410	-156 00	407	260
9,900	$\begin{array}{c} 6,100 \\ 19,519 \\ -3,400 \\ 14,174 \\ 3,107 \\ -15,000 \\ -18,054 \\ 66,249 \\ 37,400 \\ -9,000 \end{array}$	22.22	55,56	13.75	8.47	720	61 00	400	261
15,280		45.52	22,19	14.17	18.12	1,540	278 00	341	262
17,400		66.67	24,00	11.60	—2.27	2,307	-52 00	553	263
36,469		69.18	14,20	11.96	4.66	3,385	157 00	480	264
64,893		60.00	21,87	17.30	.83	1,744	14 00	381	265
55,000		75.00	15,00	13.75	—3.75	4,210	-157 00	631	266
37,475		67.18	26,65	11.90	—5.73	1,573	90 00	419	267
44,517		52.65	13,29	13.69	20.37	2,601	529 00	345	268
27,600		30.31	30,30	16.72	22.67	1,100	252 00	333	269
68,000		80.00	8,20	13.60	—1.80	6,250	-112 00	512	270

### MUSICAL INSTRUMENTS.

\$23,500 2,930 87,610 12,100 2,640 7,225 1,060 2,350 3,591 33,000	-\$15,578 -620 22,690 -7,100 1,900 11,040 940 3,150 4,098 -11,800	37.69 47.72 37.32 35.00 34.95 27.36 30.00 25.00 51.08 50.00	58.33 42.86 43.11 60.00 40.65 34.79 50.00 26.39 35.87	11.80 11.95 15.55 12.10 14.19 14.97 10.60 10.68 10.52 22.00	-7.82 -2.53 4.02 -7.10 10.21 22.88 9.40 14.32 12.01 -7.87	\$\$22 942 1,657 869 1,328 1,608 1,250 1,833 1,705 1,875	-\$64 00 -23 00 66 00 -61 00 135 00 368 00 117 00 262 00 204 00 -147 00	\$179 403 714 521 540 559 625 916 450 672	1 2 3 4 5 6 7 8 9
33,000	11,800	50.00	35.87	22.00	-7.87	1,875	-147 00	672	10

# STATISTICS OF LABOR.

## MUSICAL INSTRUMENTS — Concluded.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of
11	150	\$75,000	\$90,000	\$100,000	\$250,000	\$60,000	24.00
12	12	5,000	7,500	5,000	15,000	2,500	16.66
13	35	20,000	21,000	42,000	70,000	7,000	10.00
14	214	225,000	125,000	150,000	300,000	25,000	8.33
15	15	5,000	10,000	3,000	16,000	3,000	18.75
16	28	25,000	25,000	82,000	132,000	25,000	18.94
17	150	50,000	85,000	112,000	200,000	3,000	1.50
18	30	45,000	27,000	75,000	161,000	59,000	36.65
19	50	20,000	30,000	75,000	115,000	10,000	8.70
20	460	1,000,000	281,499	300,000	900,000	318,501	35.39
$\frac{21}{22}$ $\frac{23}{23}$	75	10,000	25,000	25,000	60,000	10,000	16.66
22	16	5,000	8,320	13,000	26,400	5,080	19.24
23	20	15,000	9,000	28,000	42,200	5,200	12.32
24	13	20,000	6,400	2,000	12,000	3,600	30,00
25	15	4,866	9,624	2,000 2,390	15,932	3,418	21.45
26	18	5,000	11,000	2,500	16,000	2,500	15.62
$\frac{26}{27}$	15	5,000	9,360	16,000	30,000	4,640	15.47
28	60	90,000	38,500	18,000	101,200	44,700	44.16
29	32	10,000	18,000	17,000	50,000	15,000	30.00
30	55	100,000	45,000	65,000	125,000	15,000	12.00
31	25	3,000	20,000	38,000	75,000	17,000	22.66
32	20	25,000	18,000	48,000	80,000	14,000	-17.50
33	17	10,000	12,000	7,000	30,000	11,000	36.67
34	22	8,000	13,680	6,870	27,575	7,025	25.47
35	135	60,000	45,000	90,000	153,500	18,500	12.05
36	85	25,000	46,000	53,300	115,000	15,700	13.65
37	90	150,000	46,762	47,000	122,350	28,588	23.37
38	28	1,500	16,500	20,500	44,000	7,000	15.90
39	17	2,090	7,200	17,000	27,000	2,800	12.37
40	37	1,000	16,800	40,000	60,000	3,200	5.33

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1	42	\$100,000	\$17,000	\$72,593	\$104,000	\$14,407	13.85
2	16	40,000	7,800	24,149	46,000	14,051	30.54
3	17	40,000	6,000	27,000	42,000	9,000	21.42
4	10	10,000	6,000		39,000		16.15
				26,700		6,300	
5	10	50,000	5,702	11,629	25,000	7,669	30.68
6	135	140,000	49,400	340,000	437,500	48,100	10.99
7	20	30,000	10,000	35,000	50,000	5,000	10.00
8	38	90,000	20,000	129,000	240,000	91,000	37.91
9	250	200,000	75,000	180,000	360,000	105,000	29.16
10	50	80,000	12,000	43,500	84,000	28,500	33.92
i							
11	30	20,000	10,000	36,700	90,000	43,300	48.11
12	19	25,683	6,792	46,678	60,000	6,530	10.88
13	40	60,000	20,000	50,000	90,000	20,000	22.22
14	73	200,000	27,361	81,000	140,000	31,639	22.59
15	86	200,000	33,600	75,300	175,000	66,100	37.77
16	117	300,000	46,301	160,000	243,000	36,699	15 10
17	100	150,000	40,000	75,000	160,000	45,000	28.12
18	39	30,000	13,066	28,615	51,250	9,569	18.66
19	29	26,000	10,000	37,650	54,600	6,950	12.72
20	25	22,500	8,000	25,600	37,369	3,769	10.08
		′	,	,	.,	-,-	

# PROFITS AND EARNINGS.

# ${\bf MUSICAL\ INSTRUMENTS-Concluded}.$

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS:
\$29,500 1,800 8,200 43,500 1,900 14,700 23,000 18,800 12,700 150,000	\$30,500 700 -1,200 -18,500 1,100 10,300 -20,000 40,200 -2,700 168,501	40.00 33.34 60.00 50.00 18.75 62.12 56.00 46.58 65.22 33.33	36.00 50 00 30 00 41.67 62.50 18.94 42.50 16.77 26.08 31.28	11.80 12.00 11.71 14.50 11.87 11.14 11.50 11.68 11.04 16.67	12.20 4.66 -1.71 -6.17 6.88 7.80 -10.00 24.97 -2.34 18.72	\$1,666 1,250 2,000 1,401 1,066 4,714 1,333 5,366 2,300 195	\$203 00 58 00 -34 00 -86 00 73 00 367 00 -133 00 1,340 00 -54 00 366 00	\$600 625 600 584 666 892 566 900 600 611	11 12 13 14 15 16 17 18 19 20
6,600 2,940 5,120 2,400 1,885 1,900 3,300 15,520 5,600 18,500	3,400 2,140 80 1,200 1,533 600 1,340 29,180 9,400 -3,500	41.67 49.24 66.35 16.67 18.14 15.63 53.33 17.79 34.00 52.00	41.67 31.52 21.33 53.33 60.41 68.75 31.20 38.05 36.00	11.00 11.14 12.13 20.00 11.83 11.87 11.00 15.33 11.20 14.80	5.66 8.10 .19 10.00 9.62 3.75 4.47 28.83 18.80 —2.80	800 1,650 2,110 923 1,062 888 2,000 1,686 1,562 2,272	45 00 133 00 4 00 92 00 102 00 33 00 89 00 486 00 293 00 -63 00	333 520 450 492 641 611 624 641 562 818	21 22 23 24 25 26 27 28 29 30
7,680 9,500 3,600 3,238 18,950 13,000 21,235 4,490 2,820 6,060	$\begin{array}{c} 9,320 \\ 4,500 \\ 7,400 \\ 3,787 \\ -450 \\ 2,700 \\ 7,353 \\ 2,510 \\ -20 \\ -2,860 \end{array}$	50.67 60.00 23.33 24.92 58.63 46.35 38.41 46.60 62.96 66.67	26.67 22.50 40.00 49.61 29.32 40.00 38.22 37.50 26.67 28.00	10.24 11.87 12.00 11.74 12.34 11.30 17.36 10.20 10.44 10.10	$\begin{array}{c} 12.42\\ 5.63\\ 24.67\\ 13.73\\29\\ 2.35\\ 6.01\\ 5.70\\4.77\\ \end{array}$	3,000 4,000 1,764 1,253 1,137 1,352 1,359 1,571 1,588 1,621	373 00 225 00 435 00 172 00 -3 33 31 00 81 00 89 00 -1 17 -77 00	800 900 705 621 333 541 519 589 423 454	31 32 33 34 35 36 37 38 39 40

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\$16,400	-\$1,993	69.80	16.35	15.76	1.91	\$2,476	-\$47 00	\$404	1
7,000	7,051	52.50	16 96	15.21	15 33	2,875	440 00	487	2
6,600	2,400	64.29	14.29	15.71	5.71	2,470	141 00	352	3
4,500	1,800	68.46	15.38	11.55	4.61	3,900	180 00	600	4
5,500	2,169	46.52	22.80	22 00	8.68	2,500	216 00	570	5
52,150	-1,050	77.72	11.29	11.92	93	3,240	-30 00	365	6
6,800	-1,800	70.00	20.00	13 20	-3.20	2,500	-90 00	500	7
29,400	61,600	53.75	8.34	12.25	25.66	6,315	1,621 00	526	8
48,000	57,000	50.00	20,84	13.33	15.83	1,440	228 00	300	9
13,200	15,300	51.79	14.29	15.71	18.21	1,680	306 00	240	10
10,200	10,000	01.,0	11.20	10.11	10.21	1,000	000 00		
10,200	33,100	40.78	11.11	11.33	36 78	3,000	1,103 00	333	11
7,541	-1,011	77 80	11.32	12.56	-1.68	3,163	<del>-53</del> 00	357	12
12,600	7,400	55.56	22.22	14.00	8.22	2,250	185, 00	500	13
26,000	5,639	57.86	19.55	18.57	4.02	1,917	77 00	374	14
29,500	36,600	43.03	19.20	16 86	20.91	2,034	425 00	390	15
42,300	-5,601	65.84	19.06	17.40	-2.30	2,076	-47 00	395	16
25,000	20,000	46.88	25.00	15.62	12.50	1,600	200 00	400	17
6,925	2,644	55.83	25.51	13.51	5.15	1,314	67 00	335	18
7,020	-70	68.96	18.32	12.85	13	1,882	-241	344	19
5,087	-1,318	68.51	21.41	13.61	-3.53	1,494	-52 00	320	$\tilde{20}$
0,00,	1,510	00.01		10,01	0.00	1,101	J		
		1	1	1					

PAPER — Concluded.

	-	113.17					
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
21 22 23 24 25 26 27 28 29 30	22 15 38 135 250 39 16 24 285 96	\$50,000 20,000 60,000 187,500 500,000 40,000 40,800 75,000 250,000	\$6,690 5,400 14,350 55,000 106,000 15,085 6,000 7,500 99,130 40,000	\$22,004 15,600 57,276 171,700 575,000 75,000 21,500 82,000 266,505 180,000	\$29,073 23,000 85,052 340,000 750,000 100,000 75,000 120,000 500,000 240,000	\$379 - 2,000 - 13,426 - 113,300 - 69,900 - 9,915 - 47,500 - 30,500 - 134,365 - 20,000	1,30 8,69 15,79 33,32 9,20 9,91 63,33 25,42 26,87 8,33
31 32 33 34 35 36 37 38 39 40	90 20 22 76 28 130 290 229 120 175	10,000 30,000 40,000 100,000 20,000 115,000 700,000 500,000 150,000 240,000	36,984 8,000 9,420 22,611 10,000 42,644 104,677 68,000 44,938 45,000	164,040 43,500 21,268 52,592 200,000 228,000 273,302 193,000 136,400 117,000	232,050 63,000 55,000 125,000 190,000 330,000 509,600 390,000 220,000 250,000	31,026 11,500 24,312 49,797 —20,000 59,356 131,621 129,000 38,662 88,000	13.36 18.25 44.20 39.84 —10.52 17.99 25.83 33.07 17.57 35.20
41 42 43 44 45 46 47 48 49 50	155 121 151 58 20 50 234 114 10 473	250,000 125,000 300,000 120,000 2,000 95,119 172,360 150,000 32,500 300,000	45,106 38,000 50,000 25,064 5,000 20,380 63,624 26,015 5,225 181,446	106,000 67,102 99,000 107,150 27,300 117,469 338,807 176,379 27,250 550,000	230,000 135,000 220,000 219,950 39,375 150,603 467,460 228,309 44,650 990,000	78,894 29,898 71,000 87,736 7,075 12,754 65,029 25,915 12,175 258,554	34.30 22.14 32.27 39.89 17.96 8.46 13.91 11.35 27.27 26.11
51 52 53 54 55 56 57 58 59 60	75 100 153 200 30 25 350 48 40 88	75,000 125,000 150,000 10,000 50,000 50,000 100,000 250,000 20,000 150,000	24,338 32,000 52,223 50,000 9,750 12,982 75,000 20,000 24,000	106,136 95,397 104,950 150,000 96,450 93,227 275,000 600,000 68,000 68,400	152,000 173,181 182,324 225,000 160,570 107,704 360,000 700,000 100,000 125,000	21,526 45,784 25,151 25,000 54,370 1,495 10,000 80,000 12,000 32,600	14.16 26.43 13.79 11.11 33.86 1.38 2.77 11.42 12.00 26.08
61 62 63 64 65 66 67 68 69 70	12 82 77 174 60 35 80 15 38 40	70,000 85,000 40,000 300,000 55,000 100,000 180,000 1,000 24,000 30,358	6,000 24,485 23,000 59,914 22,220 20,460 26,000 7,500 21,000 8,000	70,000 50,238 34,560 155,032 25,480 100,000 225,000 18,000 23,600 24,581	84,000 90,000 84,973 219,624 120,000 300,000 30,000 63,500 42,000	8,000 15,277 27,413 4,678 72,300 4,540 49,000 4,500 18,900 9,419	9.52 16 97 32.26 2.13 60.25 3.63 16.33 15.00 29.76 22.42

PAPER — Concluded.

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Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$5,907 3,500 12,105 45,250 105,000 12,400 9,948 16,500 65,000 33,000	-\$5,528 -1,500 1,321 68,050 -36,000 -2,485 37,552 14,000 69,365 -13,000	75.69 67.83 67.34 50.50 76.67 75.00 28.67 68.33 53.30 75.00	23.01 23.48 16.87 16.18 14.13 15.09 8.00 6.25 19.83 16.67	20.31 15.21 14.23 13.30 14.00 12.40 13.26 13.75 13.00 13.75	$\begin{array}{c} -19.01 \\ -6.52 \\ 1.56 \\ 20.02 \\ -4.80 \\ -2.49 \\ 50.07 \\ 11.67 \\ -3.87 \\ -5.42 \end{array}$	\$1,321 1,533 2,238 2,518 3,000 2,564 4,687 5,000 1,754 2,500	-\$251 00 -100 00 34 00 504 00 -144 00 -63 00 2,347 00 583 00 243 00 -135 00	\$304 360 377 407 424 386 375 312 347 416	21 22 23 24 25 26 27 28 29 30
23,805 8,100 7,900 18,500 20,200 39,900 92,960 69,000 31,000 39,400	$\begin{array}{c} 7.221 \\ 3.400 \\ 16.412 \\ 31,297 \\ -40,200 \\ 19.456 \\ 38,661 \\ 60,000 \\ 7.662 \\ 48,600 \end{array}$	70.70 69 05 38.67 42.07 105.26 69.09 53.63 49.49 62.00 46.80	$\begin{array}{c} 15.94 \\ 12.70 \\ 17.13 \\ 18.09 \\ 5.26 \\ 12.92 \\ 20.54 \\ 17.44 \\ 20.43 \\ 18.00 \end{array}$	10.24 12.85 14.36 14.80 10.63 12.09 18.24 17.69 14.09 15.76	3.12 5.40 29.84 25.04 21.15 5.90 7.59 15.38 3.48 19 44	2,578 3,150 2,500 1,644 6,785 2,538 1,757 1,703 1,833 1,428	80 00 170 00 746 00 411 00 -1,435 00 149 00 133 00 262 00 63 00 277 00	410 400 428 297 357 328 360 296 374 257	31 32 33 34 35 36 37 38 39 40
38,000 21,000 40,000 29,195 4,058 20,767 57,088 31,831 6,415 117,000	40,894 8,898 31,000 58,541 3,017 -8,013 7,941 -5,916 5,760 141,554	46.09 49.71 45.00 48.71 69.34 78.00 72.48 77.25 61.03 55.56	19.61 28.15 22.73 11.40 12.70 13.54 13.61 11.40 11.70 18.33	16.52 15.55 18.18 13.27 10.30 13.78 12.21 13.94 14.37 11.81	17.78 6.59 14.09 26.62 7.66 —5.32 1.70 —2.59 12.90 14.30	1,483 1,115 1,456 3,792 1,968 3,012 1,997 2,002 4,465 2,095	263 00 73 00 205 00 1,009 00 150 00 -160 00 33 00 -51 00 576 00 299 00	291 341 331 432 250 407 271 229 522 383	41 42 43 44 45 46 47 48 49 50
19,700 24,818 27,232 23,100 19,057 13,770 42,000 85,000 11,200 21,500	1,826 20,966 -2,081 1,900 35,313 -12,275 -32,000 -5,000 11,100	69.83 55.09 57.56 66.67 60.07 86.56 76.39 85.72 68.00 54.72	16.01 18.48 28.65 22.22 6.07 12.06 20.84 2.86 20.00 19.20	12.96 14.33 14.93 10.26 11.87 12.78 11.66 12.14 11.20 17.20	1.20 12.10 -1.14 .85 21.99 -11.40 -8.89 72 .80 8.88	2,026 1,731 1,191 1,125 5,352 4,308 1,028 14,583 2,500 1,420	24 00 209 00 -13 00 9 50 1,177 00 -491 00 -91 00 -104 00 20 00 126 00	324 320 341 250 325 519 214 416 500 272	51 52 53 54 55 56 57 58 59 60
12,600 14,100 10,897 39,962 15,300 18,500 40,800 3,600 7,790 6,021	-4,600 1,177 16,516 -35,284 57,000 -13,960 8,200 900 11,110 3,398	83.34 55.83 40.67 70.59 21.24 80.00 75.00 60.00 37.17 58.53	7.14 27.20 27.07 27.28 18.51 16.37 8.67 25.00 33.07 19.05	15.00 15.66 12.82 18.19 12.75 14.80 13.60 12.00 12.26 14.33	-5.48 1.31 19.44 -16.06 47.50 -11.17 2.73 3.00 17.50 8.09	7,000 1,097 1,103 1,262 2,000 3,571 3,750 2,000 1,671 1,050	-383 00 14 00 214 00 -202 00 650 00 -398 00 102 00 60 00 292 00 84 00	500 298 298 344 370 584 325 500 552 200	61 62 63 64 65 66 67 68 69 70

# STATISTICS OF LABOR.

## PRINTING AND PUBLISHING.

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1 2 3 4 5 6 7 8 9	524 57 125 285 37 48 27 17 24 23	\$190,000 40,000 100,000 65,000 20,000 13,000 27,000 10,000 6,000 14,000	\$250,000 28,862 47,241 130,000 12,675 16,800 14,100 6,500 9,630 5,200	\$50,000 27,000 69,730 24,100 10,434 11,080 7,200 1,300 5,000 8,000	\$550,000 69,385 124,300 156,000 30,361 38,381 27,690 12,000 20,000 25,000	\$250,000 13,523 7,329 1,900 7,252 10,501 6,390 4,200 5,370 11,800	45.45 19.49 5.89 1.21 23.88 27.36 23.08 35.00 26.85 47.20
11 12 13 14 15 16 17 18 19 20	12 11 10 10 17 20 21 18 27 32	8,000 10,000 15,000 8,000 5,000 15,000 35,000 6,000 5,000 20,000	5,600 5,876 5,250 6,188 10,000 7,800 11,000 7,280 13,000 25,000	3,600 2,660 7,000 2,441 3,000 8,000 15,000 6,000 11,000 15,000	13,000 18,000 14,500 10,107 14,000 23,000 40,000 16,000 27,000 50,000	3,800 9,464 2,250 1,478 1,000 7,200 14,000 2,720 3,000 10,000	29 23 52.57 15.51 14.62 7.14 31.30 35 00 17.00 11.11 20.00
21 22 23 24 25 26 27 28 29 30	27 18 16 60 152 31 18 16 20 25	30,000 10,000 2,500 30,000 100,000 10,000 2,000 10,000 15,000	7,500 7,200 6,900 63,734 72,000 5,041 9,000 5,022 11,400 26,000	$\begin{array}{c} 1,200 \\ 3,800 \\ 4,000 \\ 24,294 \\ 137,000 \\ 2,652 \\ 12,000 \\ 4,979 \\ 22,000 \\ 10,000 \end{array}$	22,000 16,600 13,500 117,905 217,000 12,267 30,000 14,221 45,000 75,000	13,300 5,600 2,600 29,877 8,000 4,574 9,000 4,220 11,600 39,000	60.45 33.73 19.26 25.33 3.68 37.28 30.00 29.67 25.77 52.00
31 32 33 34 35 36 37 38 39 40	11 38 18 60 110 100 13 38 15 25	5,000 12,000 10,000 15,000 40,000 30,000 5,000 10,000 3,500 13,500	5,000 15,000 8,000 12,870 30,000 23,400 6,000 7,800 7,800 8,050	$\begin{array}{c} 2,708 \\ 6,000 \\ 10,000 \\ 14,000 \\ 30,000 \\ 13,000 \\ 600 \\ 2,000 \\ 12,500 \end{array}$	15,000 25,000 50,000 30,000 75,000 50,000 10,000 12,000 12,000 27,000	7,292 4,000 32,000 3,130 15,000 13,600 3,400 3,200 2,200 6,450	48.61 16.00 64.00 10.43 20.00 27.20 34.00 26.66 18.33 23.88
41 42 43 44 45 46 47 48 49 50	20 35 27 26 14 10 25 136 270 90	12,500 30,000 14,000 7,000 5,000 10,000 12,000 275,000 200,000 20,000	$\begin{array}{c} 9,700 \\ 27,600 \\ 17,500 \\ 13,340 \\ 6,000 \\ 7,800 \\ 13,000 \\ 80,000 \\ 152,588 \\ 52,000 \end{array}$	$12,000\\4,052\\12,500\\6,796\\7,500\\2,500\\15,000\\60,000\\300,000\\100,000$	25,000 49,750 38,000 24,274 16,000 25,000 40,000 250,000 500,000 160,000	$\begin{array}{c} 3,300 \\ 18,098 \\ 8,000 \\ 4,138 \\ 2,500 \\ 14,700 \\ 12,000 \\ 110,000 \\ 47,412 \\ 8,000 \end{array}$	13.20 36.37 21.05 17.04 15.62 58 80 30.00 44.00 9.49 5.00
51 52 53 54 55	60 5 14 11 20	50,000 6,000 8,000 1,500 20,000	39,600 5,200 7,000 5,200 5,000	18,000 3,500 10,000 1,200 18,000	75,000 15,000 30,000 8,000 30,000	17,400 6,300 13,000 1,600 7,000	23.20 42.00 43.33 20.00 23.33

## PRINTING AND PUBLISHING.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé,	Average yearly net profit per employé.	Average yearly earnings of each employé.	ESTABLISHMENTS.
\$66,400 9,339 18,430 19,500 4,236 4,618 4,389 1,800 2,360 3,340	\$183,600 4,184 -11,101 -17,600 3,016 5,883 2,001 2,400 3,010 8,460	9 09 38.91 56.10 15.45 34.37 28.87 26.00 10.83 25.00 32.00	45.46 41.60 38.01 83.34 41.75 43.77 50.92 54.17 48.15 20.80	12.07 13.46 14.82 12.50 13.95 12.03 15.85 15.00 11.80 13.36	33.38 6.03 -8.93 -11.29 9.93 15.33 7.23 20.00 15.05 33.84	\$1,049 1,217 994 547 820 799 1,025 705 833 1,086	\$350 00 73 00 -88 00 -61 00 \$1 00 120 00 74 00 141 00 125 00 367 00	\$477 506 377 456 342 350 522 382 401 226	1 2 3 4 5 6 7 8 9
1,780 2,400 2,350 1,491 1,700 3,200 6,100 1,960 3,000 6,200	2,020 7,064 —100 —13 —700 4,000 7,900 760 —3,800	27.69 14.78 48.28 24.15 21.43 34.78 37.50 37.50 40.74 30.00	43.08 32.65 36.21 61.23 71.43 33.92 27.50 45.50 48.15 50.00	13 69 13 33 16 20 14 75 12 14 13 91 15 25 12 25 11 11 12 40	15 54 39.24 69 13 5.00 17.39 19 75 4.75 7.60	1,083 1,636 1,450 1,010 823 1,150 1,904 888 1,000 1,562	168 00 642 00 -10 00 -1 30 -41 00 200 00 376 00 42 00 -118 00	466 534 525 618 588 390 523 204 481 781	11 12 13 14 15 16 17 18 19 20
4,000 2,260 1,500 13,591 27,700 1,827 3,600 1,542 5,100 8,400	$\begin{array}{c} 9,300 \\ 3,340 \\ 1,100 \\ 16,286 \\ -19,700 \\ 2,747 \\ 5,400 \\ 2,678 \\ 6,500 \\ 30,600 \end{array}$	5,45 22,89 29,63 20,61 63,14 21,62 40,00 35,02 48,89 13,33	34.10 43.38 51.11 54.06 33.18 41.10 30.00 35.31 25.34 34.67	18.18 13.61 11.11 11.52 12.76 14.89 12.00 10.84 11.33 11.20	42.27 20.12 8.15 13.81 -9.08 22.39 18.00 18.83 14.44 40.80	814 888 843 1,965 1,427 395 1,666 888 2,250 3,000	344 00 185 00 68 00 271 00 —129 00 88 00 300 00 167 00 325 00 1,224 00	277 400 431 1,062 473 162 500 313 570 1,040	21 22 23 24 25 26 27 28 29 30
1,800 3,220 5,600 3,900 9,900 6,800 1,300 1,800 1,410 3,510	$\begin{array}{c} 5,492\\ 780\\ 26,400\\ -770\\ 5,100\\ 6,800\\ 2,100\\ 1,400\\ 790\\ 2,940\\ \end{array}$	18.06 24.00 20.00 46.67 40.00 26.00 6.00 8.34 16.67 46.30	33.33 60 00 16 00 42 90 40.00 46.80 60 00 65.00 65.00 29.82	12 00 12.88 11.20 13 00 13.20 13.60 13.00 15 00 11.75 13.00	$\begin{array}{c} 36.61 \\ 3.12 \\ 52.80 \\ -2.57 \\ 6.80 \\ 13.60 \\ 21.00 \\ 11.66 \\ 6.58 \\ 10.88 \end{array}$	1,363 657 2,777 5,000 681 500 769 315 800 1,080	499 00 20 00 1,466 00 —12 00 46 00 68 00 161 00 36 00 52 00 117 00	454 394 414 214 272 234 461 205 520 310	31 32 33 34 35 36 37 38 39 40
3,250 6,775 4,640 2,847 1,900 3,100 4,720 41,500 62,000 17,200	50 11,323 3,360 1,291 600 11,600 7,280 68,500 —14,588 —9,200	48,00 8,15 32,90 28,00 46,88 10,00 37,50 24,00 60,00 62,50	38 80 55.48 46.05 54.96 37.50 31.20 32.50 32.00 30.51 32.50	13.00 13.61 12.21 11.72 11.87 12.40 11.80 16.60 12.40 10.75	$\begin{array}{c} .20 \\ 22.76 \\ 8.84 \\ 5.32 \\ 3.75 \\ 46.40 \\ 18.20 \\ 27.40 \\ -2.91 \\ -5.75 \end{array}$	1,250 1,421 1,407 933 1,142 2,500 1,600 1,838 1,851 1,777	250 00 323 00 124 00 49 00 42 00 1,160 00 291 00 503 00 -54 00 -102 00	485 788 648 513 428 780 520 588 565 577	41 42 43 44 45 46 47 48 49 50
10,500 1,860 3,480 890 4,200	6,900 4,440 9,520 710 2,800	24.00 23.33 33.34 15.00 60.00	52.80 34.67 23.33 65.00 16.67	14.00 12.40 11.60 11.12 14.00	9.20 29.60 31.73 8.88 9.33	1,250 3,000 2,142 727 1,500	115 00 888 00 680 00 64 00 140 00	660 1,040 500 472 250	51 52 53 54 55

## PRINTING AND PUBLISHING — Concluded.

Establishments.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of
56	30	\$50,000	\$13,625	\$15,000	\$50,000	\$21,375	42.7
57	30	5,000	15,600	12,000	36,000	8,400	23.3
58 59	100	10,500 $225,000$	5,076 94,468	4,500 36,865	$\frac{25,500}{207,000}$	15,924 75,667	62.4 36.5
60	50	12,000	20,800	12,000	37,000	4,200	11.3
61	80	80,000	72,000	40,000	150,000	38,000	25.3
62	75	50,000	36,400	25,000	75,000	13,600	18 1
63	15	2,500	5,000	1,500	10,000	3,500	35.0
64	$\frac{35}{20}$	18,000	20,800	20,929	62,000	20,271 11,849	$\frac{32.6}{43.8}$
65 66	20 24	12,000 9,000	7,151 12,500	8,000 2,400	$\frac{27,000}{20,000}$	5,100	25.5
67	35	15,000	18,200	25,000	50,000	6,800	13.6
68	18	30,000	17,000	25,000	90,000	48,000	53.3
<b>6</b> 9	63	30,000	47,250	77,500	173,600	48,850	28.1
70	57	37,128	25,075	18,000	50,959	7,884	15.4
$\begin{array}{c} 71 \\ 72 \end{array}$	12	3,000	6,500	30,000	50,000	13,500	27.0
72	19	15,000	8,000	12,000	25,000	5,000	20.0
73 74 75 76 77	18 14	50,000 $3,500$	$11,700 \\ 5,720$	$25,000 \\ 3,500$	$\frac{42,000}{10,500}$	5,300 1,280	$\frac{12.6}{12.1}$
75	14	3,000	5,000	2,500	10,000	2,500	25.0
76	12	5,000	5,500	1,500	10,300	3,300	32.0
77	12	10,000	5,250	3,600	18,000	9,150	50.8
78	75	110,000	67,995	17,134	119,903	34,774	28.9
79 80	$\begin{vmatrix} 17 \\ 12 \end{vmatrix}$	30,000 4,000	7,858 5,000	10,000 4,000	$\frac{28,000}{12,500}$	10,142 3,500	$\frac{36.2}{28.0}$
81	130	50,000	53,000	50,000	130,000	27,000	20.7
82	36	15,000	18,500	12,000	50,000	19,500	39.0
83	100	25,000	55,000	15,000	100,000	30,000	30.0
84	20	7,000	9,000	3,500	15,500	3,000	19.3
85	20	20,000	14,000	3,000	26,000 $9,500$	9,000	$\begin{array}{c c} 34.6 \\ 25.2 \end{array}$
86 87	10 17	$3,000 \\ 5,000$	5,100 7,800	2,000 1,800	10,600	2,400 1,000	9.4
88	33	27,000	19,000	30,000	57,000	8,000	14.0
89	300	235,000	225,000	205,000	700,000	270,000	38.5
90	14	5,000	6,700	7,500	35,000	20,800	59.4
91	60	40,000	21,152	60,599	94,179	12,428	13.1
92	450	175,000	190,193	268,960	542,861	83,708	15.4
93	15	30,000	10,500	3,000	30,000	16,500 6,500	55.0 36.1
94 95	10 6	10,000 $10,000$	6,500 5,200	5,000 3,500	18,000 12,000	3,300	27.5
96	30	15,000	18,200	10,000	35,000	6,800	19.4
97	30	20,000	16,224	15,180	39,400	7,996	20.2
98	60	125,000	60,000	64,800	256,000	131,200	51.2
99 · 100	$\frac{22}{100}$	100,000 60,000	11,000 87,152	19,000 44,000	70,000 193,969	40,000 62,817	57 1 32.3
		RUBB	ER AND	ELASTIC	GOODS.	1	
1	200	\$200,000	\$60,000	\$262,836	\$461,257	\$138,421	30 (
$\frac{1}{2}$	16	6,000	7,500	8,300	20,000	4,200	21.0
			1	1	00,000		1 201

$\begin{bmatrix} 1\\2\\3\\4\\5 \end{bmatrix}$	200	\$200,000	\$60,000	\$262,836	\$461,257	\$138,421	30 00
	16	6,000	7,500	8,300	20,000	4,200	21.00
	48	50,000	13,500	53,000	80,000	13,500	16.87
	103	75,000	30,000	75,000	150,000	45,000	30.00
	39	15,000	8,300	32,000	40,000	—300	75

### PRINTING AND PUBLISHING — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$8,000 3,900 3,180 34,200 4,420	\$13,375 4,500 12,744 41,467 —220	30.00 33.34 17.65 17.81 32.43	27.25 43.33 19.91 45.64 56.22	16.00 10.83 12.47 16.52 11.94	\$26.75 12.50 49.97 20.03 —.59	\$1,666 1,200 3,187 2,070 740	\$445 00 150 00 1,593 00 414 00 —4 40	\$454 520 634 944 416	56 57 58 59 60
19,800 10,500 1,150 7,280 3,420 2,540 5,900 10,800 19,160 7,324	18,200 3,100 2,350 12,991 8,429 2,560 900 37,200 29,690 560	26.67 33.33 15.00 33.76 29.63 12.00 50.00 27.78 44.64 35.33	48 00 48.54 50.00 33.55 26.48 62.50 36.40 18.89 27.22 49.20	13.20 14.00 11.50 11.74 12.67 12.70 11.80 12.00 11.04 14.37	12.13 4.13 23.50 20.95 31.22 12.80 1.80 41.33 17.10	1,875 1,000 666 1,771 1,350 833 1,428 5,000 2,755 894	227 00 41 00 156 00 371 00 421 00 106 00 25 00 2,066 00 470 00 9 82	900 485 333 594 357 520 520 944 750 439	61 62 63 64 65 66 67 68 69 70
5,180 3,400 7,200 1,260 1,180 1,330 2,400 18,590 4,600 1,490	8,320 1,600 -1,900 20 1,320 1,970 6,750 16,184 5,542 2,010	60.00 48 00 59.52 33.33 25.00 14.57 20.00 14 30 35.72 32.00	13.00 32.00 27.86 54.48 50.00 53.39 29.17 56.71 28.07 40.00	10.36 13.60 17.14 12.00 11.80 12.91 13.33 15.50 16.42 11.92	16.64 6.40 -4.52 .19 13.20 19.13 37.50 13.49 19.79 16.08	4,166 1,315 2,333 750 714 858 1,500 1,598 1,647 1,041	693 00 84 00 -105 00 142 00 94 00 164 00 562 00 215 00 326 00 167 00	541 421 650 408 357 458 437 906 462 416	71 72 73 74 75 76 77 78 79 80
16,000 5,900 11,500 1,970 3,800 1,130 1,360 7,320 84,100 3,800	11,000 13,600 18,500 1,030 5,200 1,270 -360 680 185,900 17,000	38.47 24.00 15.00 22.58 11.54 21.05 16.98 52.63 29.29 21.43	40.77 37.00 55.00 58.07 53.85 53.69 73.59 33.34 32.14 19.15	12.30 11.80 11.50 12.70 14.61 11.89 12.83 12.84 12.01 10.85	8 46 27.20 18.50 6.65 20.00 13.37 -3.40 1.19 26.56 48.57	1,000 1,388 1,000 775 1,300 950 623 1,727 2,333 2,500	84 00 377 00 185 00 51 00 260 00 127 00 21 00 20 00 619 00 1,214 00	407 513 550 450 700 510 458 575 750 478	81 82 83 84 85 86 87 88 89
11,818 64,786 4,800 2,400 1,800 4,400 5,140 33,100 13,000 22,997	610 18,922 11,700 4,100 1,500 2,400 2,856 98,100 27,000 39,820	64.35 49.55 10.00 27 77 29.17 28.57 38.53 25.31 27 14 22.69	22.46 35.04 35.00 36.12 43.33 52.00 41.18 23.44 15.72 44.93	12.54 11.93 16.00 13.33 15.00 12.57 13.04 12.93 18.57 11.85	65 3.48 39.00 22.78 12.50 6.86 7.25 38.32 38.57 20.53	1,569 1,206 2,000 1,800 2,000 1,166 1,313 4,266 3,181 1,939	$\begin{array}{c} 10\ 00\\ 42\ 00\\ 713\ 00\\ 410\ 00\\ 250\ 00\\ 80\ 00\\ 95\ 00\\ 1,635\ 00\\ 1,227\ 00\\ 398\ 00\\ \end{array}$	352 422 700 650 866 606 540 1,000 500 871	91 92 93 94 95 96 97 98 99

#### RUBBER AND ELASTIC GOODS.

\$58,126	\$80,295	56.99	$\begin{array}{c} 13.01 \\ 37.50 \\ 16.88 \\ 20.00 \\ 20.75 \end{array}$	12 60	17.40	\$2,306	\$401 00	\$300	1
2,360	1,840	41.50		11.80	9.20	1,250	115 00	468	2
11,000	2,500	66.25		13.75	3.12	1,666	52 00	281	3
19,500	25,500	50.00		13.00	17.00	1,456	247 00	291	4
4,900	-5,200	80.00		12.25	13.00	1,025	—133 00	212	5
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### RUBBER AND ELASTIC GOODS - Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
6	60	\$30,000	\$24,750	\$30,000	\$100,000	\$45,250	45.25
7	16	50,000	10,000	55,000	80,000	15,000	18.75
8	75	100,000	36,000	150,000	225,000	39,000	17.33
9	125	75,000	52,000	100,000	170,000	18,000	10.58
10	50	20,000	16,000	45,000	75,000	14,000	18.66
11	130	50,000	55,000	145,000	250,000	50,000	20.00
12	80	20,000	18,000	100,000	125,000	7,000	5.60
13	235	50,000	80,000	200,000	350,000	70,000	20.00
14	48	40,000	7,905	48,494	66,509	10,110	15.20
15	122	75,000	25,000	111,000	175,000	39,000	22.28
16	235	300,000	60,000	224,124	284,000	124	04
17	207	150,000	91,425	210,972	383,982	81,585	21.24
18	411	383,000	107,212	331,769	557,543	118,562	21.26
19	40	150,000	19,326	328,163	398,925	51,436	12.89
20	73	50,000	17,000	30,000	50,000	3,000	6.00
21	35	25,000	12,000	350,000	400,000	38,000	9.50
22	23	8,000	7,500	36,000	60,000	16,500	-27.50
23	45	25,000	15,952	51,804	77,682	9,926	12.77
24	213	40,000	42,302	45,000	98,600	11,298	11.45
25	15	10,000	7,700	50,000	100,000	42,300	42.30

#### STONE.

1	6	\$1,000	\$5,200	\$4,000	\$11,000	\$1,800	16.36
	22	50,000	12,000	4,000	20,000	4,000	20.00
$\frac{2}{3}$	10	20,000	5,000	3,000	10,000	2,000	20.00
4	8	1,000	5,000	3,000	9,500	1,500	15.78
5	20	6,000	6,000	7,500	15,000	1,500	10.00
6	20	5,000	9,000	9,300	27,000	8,700	32.22
7	14	3,000	8,400	2,400	16,500	5,700	34.54
8	15	10,000	6,600	3,500	16,300	6,200	38 03
9	10	10,000	8,000	8,000	25,000	9,000	36.00
10	17	10,000	9,000	7,000	25,000	9,000	36.00
10	1 1	10,000	0,000	,,,,,,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
11	15	3,000	5,000	800	10,000	4,200	42.00
12	6	5,000	5,500	2,000	8,000	500	6.25
13	25	5,000	8,000	5,000	15,000	2,000	13.33
14	21	3,000	5,000	7,000	15,000	3,000	20.00
$\hat{1}\hat{5}$	30	5,500	18,000	12,000	33,000	3,000	9.09
16	20	26,880	13,500	9,000	26,000	3,500	13.46
17	70	100,000	30,000	70,000	140,000	40,000	28.57
18	6	2,000	6,188	3,500	12,500	2,812	22.49
19	15	4,000	10,500	20,000	70,000	39,500	56.42
$\tilde{20}$	30	15,000	20,000	10,000	40,000	10,000	25.00
		,	,	,	· '		
21	30	2,000	18,000	15,000	40,000	7,000	17.50
22	23	1,000	12,000	10,000	30,000	8,000	26.66
23	7	2,500	6,500	10,000	20,000	3,500	17.50
24	60	40,000	24,000	24,000	63,000	15,000	23.80
25	100	27,000	23,600	5,000	35,000	6,400	18.28
26	27	100,000	16,000	110,000	130,000	4,000	3.08
27	130	150,000	50,000	150,000	250,000	50,000	20.00
28	20	5,000	12,321	12,815	30,421	5,285	17.37
29	150	100,000	57,000	55,000	125,000	13,000	10.40
30	15	20,000	7,500	10,000	40,000	22,500	56.25

### RUBBER AND ELASTIC GOODS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$11,800	\$33,450	30.00	24.75	11.80	33.45	\$1,666	\$557 00	\$412	6
11,000	4,000	68.75	12.50	13.75	5.00	5,000	250 00	625	7
28,500	10,500	66 67	16 00	12.66	4.67	3,000	140 00	480	8
21,500	-3,500	58.83	30.59	12.64	-2.06	1,360	-28 00	416	9
8,700	5,300	60.00	21.34	11.60	7.06	1,500	106 00	320	10
28,000	22,000	58,00	22.00	11.20	8 80	1,923	169 00	423	11
13,700	-6,700	80.00	14 40	10.96	5 36	1,562	83 00	225	12
38,000	32,000	57.14	22.86	10.85	9.15	1,489	136 00	340	13
9,051	1,059	$72.92 \\ 63.43$	11.89	13.60	1.59	1,385	22 00	164	14
22,000	17,000	63.43	14.29	12.57	9 71	1,434	139 00	204	15
46,400	-46,524	78.92	21.12	16.33	-16.37	-1,208	197 00	255	16
47,398	34,187	54.95	23.81	12.34	8.90	1,854	165 00	441	17
78,734	39,828	59.51	19.23	14.11	7.15	1,356	96-00	260	18
48,893	2,543	82.26	4.85	12.25	.64	9,973	63 00	483	19
8,000	5,000	60.00	34.00	16.00	-10.00	684	-68 00	232	20
41,500	3,500	87.50	3 00	10 37	- 87	11,428	100 00	342	21
6,480	10,020	-60.00	12.50	10.80	16.70	2,608	435 00	326	22
9,268	658	66.69	20.54	11.93	.84	1,726	14 00	354	23
12,260	962	45.63	42.92	12.43	98	462	-4 51	198	24
10,600	31,700	50.00	7.70	10,60	31.70	6,666	2,113 00	513	25
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### STONE.

\$1,160	\$640	36 37	47.27	10.54	5 82	\$1,833	\$106 00	\$866	1
5,000	-1,000	20.00	60.00	25.00	-5.00	909	<del>-45</del> 00	536	2 3
2,200	-200 490	30.00	50.00	22.00 10.63	-200 5.15	1,000	-20 00 $61 00$	500 625	
1,010	360	31.58	$\frac{52.64}{40.00}$	12.40	-2.40	$1{,}187$ $750$	-18 00	300	4 5
1,860	5,700	34.45	33.33	11.11	$\frac{-2.40}{21.11}$	1,350	285 00	450	6
3,000	3,870	14.55	50.91	11.09	23.45	1,178	276 00	600	7
1,830 2,230	3,970	21.48	40.49	13.68	$\frac{23.45}{24.35}$	1,086	264 00	440	8
	5,900	$\frac{21.48}{32.00}$	32.00	12.40	23.60	2,500	590 00	800	9
3,100 3,100	5,900	28.00	36.00	12.40	23.60	1,470	347 00	529	10
5,100	0,500	20.00	50.00	12.40	25.00	1,470	347 00	020	10
1,180	3,020	8.00	50.00	11.80	30.20	666	201 00	333	11
1,000	-600	25.00	68.75	13.75	-7.50	1,333	-100 00	916	12
1,800	200	33.33	53.34	12.00	1.33	600	8 00	320	13
1,680	1,320	46.67	33.33	11.20	8.80	714	62 00	238	14
3,630	<del>-630</del>	36.36	54.55	11.00	-1.91	1,100	-21 00	600	15
4,213	7:13	34.62	51.92	16.20	-2.74	1,300	-35 00	675	16
20,000	20,000	50.00	21.43	14.29	14 28	2,000	285 00	428	17
1,370	1,442	28 00	49.51	10.96	11.53	2,083	240 00	1,031	18
7,240	32,260	28.58	15.00	10.34	46.08	4.666	2,150 00	700	19
4,900	5,100	25.00	50.00	12.25	12.75	1,333	170 00	666	20
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4,120	2,880	37.50	45.00	10.30	7.20	1,333	96 00	600	21
3,060	4,940	33.34	40.00	10.20	16.46	1,304	214 00	521	22
2,150	1,350	50.00	32.50	10.75	6.75	2,857	192 00	928	23
8,700	6,300	38.10	38.10	13 80	10 00	1,050	105 00	400	24
5,120	1,280	14.29	67.43	14.62	3.66	350	47 00	236	25
19,000	-15,000	84.61	12.31	14.61	-11.53	4,814	555 00	292	26
34,000	16,000	60.00	20.00	13.60	6.40	1,923	123 00	284	27
3,342	1,943	42.13	40.50	10.98	6.39	1,521	97 00	616	28
18,500	-5,500	44.00	45.60	14.80	<b>—4.4</b> 0	833	-36 00	380	29
5,200	17,300	25.00	18.75	13.00	43.25	2,666	1,153 00	500	30
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STONE — Concluded.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
31	160	\$90,000	\$45,000	\$82,000	\$236,000	\$109,000	46.18
32	45	50,000	24,000	18,000	50,000	8,000	16.00
33	50	30,000	12,000	8,000	36,000	16,000	41.41
34	20	12,000	7,200	2,500	22,000	12,300	55.90
35	20	5,000	11,000	600	15,000	3,400	22.66
36	50	46,000	15,700	1,700	40,000	22,600	56.50
37	50	30,000	23,000	15,000	51,000	13,000	25.49
38	15	2,500	8,300	3,000	16,550	5,250	31.72
39	10	3,500	6,000	2,500	15,000	6,500	43.33
40	9	700	5,000	1,200	10,000	3,800	38.00

#### TOBACCO.

1	19	\$8,000	\$10,400	\$10,200	\$21,600	\$1,000	4.63
2	7	2,000	5,000	5,000	10,000	" '-	_
2 3	20	15,000	7,000	2,500	15,000	5,500	36.66
4	45	25,000	25,000	50,600	84,450	8,850	10.48
5	35	25,000	18,000	73,000	100,000	9,000	9.00
	12	8,000	6,856	8,225	20,200	5,119	25.34
$\frac{6}{7}$	24	30,000	14,400	20,000	36,800	2,400	6.53
8	80	25,000	27,455	61,025	108,325	19,845	18.31
9	10	1,500	5,000	12,500	20,000	2,500	12.50
10	104	140,000	44,355	125,000	200,000	30,645	15.32
		,	,	,	,	<i>'</i>	
11	17	5,000	6,448	17,640	25,188	1,100	4.37
$\hat{1}\hat{2}$	60	10,000	22,000	35,000	70,000	13,000	18.57
13	15	8,000	7,000	9,000	22,000	6,000	27.27
14	7	25	5,000	3,500	10,500	2,000	19.04
15	1i	1,000	5,000	7,000	13,500	1,500	11.11
16	13	20,000	8,923	17,040	31,300	5,337	17.05
17	12	20,000	7,000	14,000	25,000	4,000	16.00
18	25	5.000	13,500	14,300	52,000	21,200	46.53
19	8	2,000	6,000	2,800	12,500	3,700	29.60
20	35	8,000	13,600	21,000	45,000	7,400	16.44
20	00	0,000	10,000	21,000	10,000	*,===	
21	30	20,000	15,600	27,000	50,000	7,400	14.80
$\frac{22}{2}$	15	3,000	5,000	4,000	12,000	3,000	25.00
23	17	4,000	7,087	19,750	31,500	4,663	14.80
$\overline{24}$	8	2,000	5,000	2,500	11,000	3,500	31.81
$\tilde{2}\tilde{5}$	205	200,000	36,031	94,183	166,538	36,324	21.81
$\frac{26}{26}$	14	1,000	8,000	9,504	19,440	1,936	9.95
$\frac{20}{27}$	24	9,000	6,758	28,000	37,100	2,342	6.31
$\frac{5}{28}$	22	15,000	6,311	31,860	39,140	969	2.47
29	10	4,000	7,000	16,000	25,000	2,000	8.00
30	9	6,500	5,500	8,750	15,000	750	5.00
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### WOODEN GOODS.

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### STONE - Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$29,000	\$80,000	34.75	19.07	12.28	33.90	\$1,475	\$500 00	\$281	31
8,000	_	36.00	48.00	16.00	_	1,111	-	533	32
5,400	10,600	22.22	33.34	15.00	29.44	720	212 00	240	33
2,920	9,380	11.37	32.73	13.27	42.63	1,110	469 00	360	34
1,800	1,600	4.00	73.34	12.00	10.66	750	80 00	550	35
6,760	15,840	4.25	39.25	16.90	39.60	800	316 00	314	36
6,900	6,100	29.41	45.10	-13.52	11.97	1,020	122 - 00	460	37
1,805	3,445	18.13	50.15	10.90	20.82	1,103	229 - 00	620	38
1,710	4,790	16.67	40.00	11.40	31.93	1,500	479 00	600	39
1,042	2,758	12.00	50.00	10.42	27.58	1,111	306 00	555	40

### TOBACCO.

\$2,640 1,120 2,400 9,945 11,500 2,500 5,480 12,333 2,090	-\$1,640 -1,120 3,100 -1,095 -2,500 2,619 -3,080 7,512 410	47.22 50.00 16.67 59.92 73.00 40.72 54.34 56.34 62.50	48.15 50.00 46.67 29.60 18.00 33.94 39.13 25.35 25.00	12.22 11.20 16.00 11.77 11.50 12.38 14.89 11.38 10.45	$\begin{array}{c} -7.59 \\ -1120 \\ 20.66 \\ -1.29 \\ -2.50 \\ 12.96 \\ -8.36 \\ 6.93 \\ 2.05 \end{array}$	\$1,136 1,428 750 1,876 2,857 1,683 1,533 1,354 2,000	-\$86 00 -160 00 155 00 -24 00 -71 00 218 00 -128 00 93 00 41 00	\$547 714 350 555 314 571 600 343 500	$\begin{bmatrix} 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 8 \\ 9 \end{bmatrix}$
28,400	2,245	62.50	22,18	14.20	1.12	1,923	21 00	426	10
2,819 7,600 2,680 1,052 1,410 4,330 3,700 5,500 1,370 4,980	-1,719 5,400 3,320 948 90 1,007 300 18,700 2,330 2,420	70,03 50,00 40,91 33,34 51,85 54,44 56 00 27,50 22,40 53,34	25,60 31,43 31,82 47,62 37,04 28,51 28,00 25,97 48,00 30,22	11.19 10.86 12.18 10.02 10.44 13.83 14.80 10.57 10.96 11.06	$\begin{array}{c} -6.82 \\ 7.71 \\ 15.09 \\ 9.02 \\ .67 \\ 3.22 \\ 1.20 \\ 35.96 \\ 18.64 \\ 5.38 \end{array}$	1,481 1,166 1,466 1,500 1,227 2,407 2,083 2,080 1,562 1,285	-101 00 90 00 221 00 135 00 8 18 77 00 25 00 748 00 291 00 69 00	379 366 466 714 454 686 583 510 750 388	11 12 13 14 15 16 17 18 19 20
6,200 1,380 3,390 1,220 28,654 2,004 4,250 4,814 2,740 1,890	$\begin{array}{c} 1,200 \\ 1,620 \\ 1,273 \\ 2,280 \\ 7,670 \\ -68 \\ -1,908 \\ -3,845 \\ -7,40 \\ -1,140 \end{array}$	54.00 33.33 62.70 22.73 56.55 48.89 75.47 81.40 64.00 58.33	31.20 41.67 22.50 45.46 21.64 41.16 18.22 16.13 28.00 36.67	12.40 11.50 10.76 11.09 17.21 10.30 11.45 12.29 10.96 12.60	$\begin{array}{c} 2.40 \\ 13.50 \\ 4.04 \\ 20.72 \\ 4.60 \\35 \\ -5.14 \\ -9.82 \\ -2.96 \\ -7.60 \\ \end{array}$	1,666 800 1,852 1,375 812 1,388 1,545 1,779 2,500 500	40 00 108 00 74 00 285 00 37 00 -4 85 -79 00 -174 00 -38 00	520 333 416 625 175 571 281 286 700 183	21 22 23 24 25 26 27 28 29 30

### WOODEN GOODS.

## WOODEN GOODS — Continued.

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ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
6 7 8 9 10	34 12 30 20 30	\$5,000 2,000 60,000 16,000 70,000	\$14,000 7,000 12,000 9,600 13,500	\$13,000 3,000 10,000 20,000 20,000	\$30,000 13,000 30,000 40,000 40,000	\$3,000 3,000 8,000 10,400 6,500	$\begin{array}{c} 10.00 \\ 23.07 \\ 26.66 \\ 26.00 \\ 16.25 \end{array}$
11 12 13 14 15 16 17 18 19 20	87 15 26 20 10 10 21 25 13 20	75,000 5,000 15,000 26,500 30,000 4,000 30,000 5,000 35,000	26,500 8,550 7,500 19,000 5,473 6,750 10,642 13,041 5,000 9,000	33,560 10,000 18,089 15,518 6,600 10,000 21,000 45,670 12,000 31,000	69,420 22,000 28,641 45,378 20,000 21,250 34,492 68,590 18,000 42,000	9,360 3,450 3,052 10,860 7,927 4,500 2,850 9,879 1,000 2,000	$\begin{array}{c} 13.48 \\ 15.67 \\ 10.65 \\ 23.93 \\ 39.63 \\ 21.17 \\ 8.26 \\ 14.40 \\ 5.55 \\ 4.76 \end{array}$
21 22 23 24 25 26 27 28 29 30	45 790 25 28 10 33 60 7 9	50,000 1,000,000 18,000 40,000 5,000 10,000 35,000 4,000 10,000 15,000	19,200 222,000 12,000 14,400 5,200 18,000 30,000 5,000 5,000 10,000	31,500 355,000 35,000 75,000 2,500 50,000 20,000 3,000 1,000 12,000	53,100 637,000 76,000 91,000 15,000 74,000 80,000 14,000 10,000 25,000	2,400 60,000 29,000 1,600 7,300 6,000 30,000 6,000 4,000 3,000	$\begin{array}{c} 4.52 \\ 9.42 \\ 38.15 \\ 1.76 \\ 48.66 \\ 8.10 \\ 37.50 \\ 42.85 \\ 40.00 \\ 12.00 \end{array}$
31 32 33 34 35 36 37 38 39 40	12 10 30 25 35 70 36 11 16 45	3,000 12,000 20,000 30,000 70,000 50,000 10,000 10,000 20,000	6,000 6,000 10,500 9,000 10,160 14,000 14,352 5,000 9,000 20,000	3,500 2,000 24,000 25,900 49,808 35,000 10,764 40,000 18,000 15,000	11,000 17,060 40,000 38,900 94,193 60,000 30,141 60,000 30,000 45,000	1,500 9,000 5,500 4,000 34,225 11,000 5,025 15,000 3,000 10,000	13.63 52.94 13.75 10.28 36.33 18.33 16.67 25.00 10.00 22.22
41 42 43 44 45 46 47 48 49 50	10 18 28 40 15 10 11 15 16 15	5,000 5,000 10,000 10,000 4,000 2,000 9,000 30,000 5,000 6,500	5,000 5,610 8,975 25,000 7,000 6,000 6,312 7,000 10,000	8,500 11,050 7,673 60,000 12,000 1,000 12,000 33,000 15,000 6,000	16,000 18,720 27,967 100,000 30,000 8,000 25,000 43,000 30,000 25,000	2,500 2,660 11,319 15,000 11,000 6,688 3,000 5,000 9,000	$\begin{array}{c} 15.62 \\ 11.00 \\ 40.47 \\ 15.00 \\ 36.66 \\ 12.50 \\ 26.75 \\ 6.97 \\ 16.66 \\ 36.00 \end{array}$
51 52 53 54 55 56 57 58 59 60	25 85 35 9 20 10 22 14 15 20	5,000 150,000 53,067 8,000 20,000 2,000 2,000 15,000 15,000 7,000	7,500 42,000 14,157 5,020 10,400 6,000 8,216 6,500 10,000 13,000	$14,200\\132,000\\33,866\\1,600\\12,000\\10,000\\3,000\\75,000\\6,000\\53,000$	23,000 195,000 50,000 9,000 36,000 20,000 13,000 100,000 20,000 75,000	1,300 21,000 1,977 2,380 13,600 4,000 1,784 18,500 4,000 9,000	5.65 10.76 3.95 26.44 37.77 20.00 13.72 18.50 20.00 12.00

### WOODEN GOODS - Continued.

			Contract of the last					The state of the state of	
Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employe.	Average yearly earnings of each employe.	ESTABLISHMENTS.
\$3,300 1,420 6,600 4,960 8,200	-\$300 1,580 1,400 5,440 -1,700	43.33 23.08 33.34 50.00 50.00	46.67 53.87 40.00 24.00 33.75	11.00 10.92 22.00 12 40 20.50	$\begin{array}{c c} -1.00 \\ 12.15 \\ 4.66 \\ 13.60 \\ -4.25 \end{array}$	\$882 1,083 1,000 2,000 1,333	-\$8 82 131 00 46 00 272 00 -56 00	\$411 583 400 480 450	6 7 8 9 10
11,442 2,500 3,764 6,128 3,800 3,925 3,689 8,659 2,100 6,300	-2,082 950 -712 4,732 4,127 575 -839 1,220 -1,100 -4,300	48.34 45.46 63.16 34.20 33.00 47.06 60.89 66.59 66.67 73.81	38.18 38.87 26.19 41.87 27.37 31.77 30.85 19.01 27.78 21.43	16.48 11.36 13.14 13.50 19.00 18 47 10.69 12 62 11.66 15.00	$\begin{array}{c} -3.00 \\ 4.31 \\ -2.49 \\ 10.43 \\ 20.63 \\ 2.70 \\ -2.43 \\ 1.78 \\ -6.11 \\ -10.24 \end{array}$	797 1,466 1,101 2,268 2,000 2,125 1,642 2,743 1,384 2,100	$\begin{array}{c} -23\ 00 \\ 63\ 00 \\ -27\ 00 \\ 236\ 00 \\ 412\ 00 \\ 57\ 00 \\ -39\ 00 \\ 48\ 00 \\ -84\ 00 \\ -215\ 00 \\ \end{array}$	316 570 288 950 547 675 506 521 384 450	11 12 13 14 15 16 17 18 19 20
8,310 123,700 8,680 11,500 1,800 8,000 10,100 1,640 1,600 3,400	$\begin{array}{r} -5,910 \\ -63,700 \\ 20,326 \\ -9,900 \\ 5,500 \\ -2,000 \\ 19,900 \\ 4,360 \\ 2,400 \\ -400 \end{array}$	59.32 55.73 46 06 82.42 16.67 67.57 25.00 21.43 10.00 48.00	36.16 34.85 15.79 15.82 34.67 24.33 37.50 35.72 50.00 40.00	15.64 19.42 11.42 12.63 12.00 10.80 12.62 11.71 16.00 13.60	$\begin{array}{c} -11.12 \\ -10.00 \\ 26.73 \\ -10.87 \\ 36.66 \\ -2.70 \\ 24.88 \\ 31.14 \\ 24.00 \\ -1.60 \end{array}$	1,180 806 3,040 3,250 1,500 2,242 1,333 2,000 1,111 1,315	-131 00 -80 00 812 00 -353 00 550 00 -60 00 331 00 622 00 266 00 -21 00	426 281 480 514 520 545 500 714 555 526	21 22 23 24 25 26 27 28 29 30
1,280 2,420 5,200 5,690 13,619 9,000 3,614 6,600 3,600 5,700	220 6,580 300 -1,690 20,606 2,000 1,411 8,400 -600 4,300	31.82 11.77 60.00 66.59 52.88 58.34 35.71 66.67 60.00 33.33	54.55 35.29 26.25 23.13 10.79 23.33 47.62 8.33 30.00 44.45	11.63 14.23 13.00 14.62 14.45 15.00 11.99 11.00 12.00 12.66	2.00 38.71 .75 -4.34 21.88 3.33 4.68 14.00 -2.00 9.56	916 1,700 1,333 1,556 2,691 857 837 5,454 1,875 1,000	18 00 658 00 10 00 -67 00 588 00 28 00 39 00 763 00 -37 00 95 00	500 600 350 360 290 200 398 454 562 444	31 32 33 34 35 36 37 38 39 40
1,900 2,172 3,397 10,600 3,240 920 3,040 6,100 3,300 2,890	$\begin{matrix} 600 \\ -112 \\ 7,922 \\ 4,400 \\ 7,760 \\ 80 \\ 3,648 \\ -3,100 \\ 1,700 \\ 6,110 \end{matrix}$	53.13 59.03 27.44 60.00 40.00 12.50 48.00 76.75 50.00 24.00	31.25 29.97 32.09 25.00 23.34 75.00 25.25 16.28 33.34 40.00	11.87 11.60 12 14 10.60 10.80 11.50 12.16 14.18 11.00 11.56	3.75 60 28.33 4.40 25.86 1.00 14,59 -7.21 5.66 24.44	1,600 1,040 998 2,500 2,000 800 2,272 2,866 1,872 1,666	$\begin{array}{c} 60\ 00 \\ -6\ 22 \\ 282\ 00 \\ 110\ 00 \\ 517\ 00 \\ 8\ 00 \\ 331\ 00 \\ -206\ 00 \\ 106\ 00 \\ 407\ 00 \\ \end{array}$	500 311 320 625 466 600 573 466 625 666	41 42 43 44 45 46 47 48 49 50
2,600 28,500 8,184 1,380 4,800 2,120 1,420 10,900 2,900 7,920	-1,300 -7,500 -6,207 1,000 8,800 1,880 364 7,600 1,100 1,080	61.74 67.70 67.73 17.78 33.34 50.00 23.08 75.00 30.00 70.67	32.61 21.54 28.32 55.78 28.89 30.00 63.20 6.50 50.00 17.33	11.30 14.61 16.36 15.33 13.33 10.50 10.92 10.90 14.50 10.56	-5.65 -3.85 -12.41 11.11 24.44 9.40 2.80 7.60 5.50 1.44	920 2,294 1,428 1,000 1,800 2,000 590 7,142 1,333 3,750	-52 00 -88 00 -177 00 111 00 440 00 188 00 16 00 542 00 73 00 54 00	300 494 404 556 520 600 373 464 666 650	51 52 53 54 55 56 57 58 59 60

### WOODEN GOODS — Concluded.

ESTABLISHMENTS.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
61	10	\$25,000	\$6,200	\$51,000	\$60,000	\$2,800	4.66
62	15	7,000	10,400	12,000	26,000	3,600	13.84
63	13	3,000	5,200	12,000	24,000	6,800	28.33
64	15	1,000	6,500	12,000	25,000	6,500	26.00
65	12	3,000	5,000	5,000	12,000	2,000	16.66
66	45	1,500	10,000	36,000	61,000	15,000	24.59
67	10	10,000	5,000	20,000	30,000	5,000	16.66
68	18	4,000	5,184	4,000	14,400	5,216	36.22
69	33	60,000	22,423	25,000	50,000	2,577	5.15
70	6	5,000	5,700	3,000	10,000	1,300	13.00

## WOOLLEN GOODS.

,	70	#=0 000	000 000	052.640	890,500	\$16,860	18.63
1	72	\$50,000	\$20,000	\$53,640			$\frac{15.03}{7.02}$
2	79	125,000	30,000	178,050	223.775	15,725	
3	148	300,000	53,000	413,675	613,000	146,325	23.87
4	154	125,000	50,000	389,000	500,000	61,000	12.20
5	118	150,000	41,098	$141,290^{-1}$	289,368	106,980	36.97
6	363	400,000	110,000	495,100	760,000	154,900	20.38
7	630	1,200,000	275,000	625,836	978,578	77,742	7.94
s	833	1,225,510	246,084	796,638	1,244,520	201,798	16.21
9	179	300,000	36,352	286,880	376,277	53,045	14.09
10		150,000			758,850	373,575	49.23
10	347	150,000	94,000	291,275	100,000	010,010	40.20
11	89	100,000	28,000	184,555	300,000	87,445	29.15
12	138	100,000	40,800	198,540	393,000	153,660	39.10
13	46	40,000	15,600	92,270	151,200	43,330	28.66
14	936	1,000,000	300,000	1,177,625	2,175,000	697,375	32.06
15	77	100,000	28,047	171,356	230,500	31,097	13.49
16	224			282,880	450,000	84,953	18.88
		250,000	82,167				35.25
17	49	35,000	17,000	15,375	50,000	17,625	
18	28	10,000	8,000	4,000	30,000	18,000	60.00
19	103	120,000	40,000	182,350	288,000	65,650	22.79
20	130	133,500	33,473	154,489	240,000	52,038	21.68
21	115	60,000	42,000	202,120	316,000	71,880	22.75
22	95	100,000	26,303	99,496	183,317	57,518	31.38
23	264			218,978	371,306	77,731	20.93
		200,000	74,597				
24	208	200,000	55,136	199,036	324,220	70,048	21.60
25	55	8,000	11,000	36,888	79,062	31,174	39.42
26	214	150,000	60,000	265,000	550,000	225,000	40.91
27	101	100,000	37,291	254,200	325,000	. 33,509	10.31
28	317	310,000	102,000	326,224	700,000	271,776	38.82
29	190	250,000	65,000	194,000	290,000	31,000	10.68
30	257	350,000	81,431	240,989	463,444	141,024	30.43
0.1	201	800.000	00.000	0== 000	470.000	0.5 000	21.11
31	281	300,000	80,000	275,000	450,000	95,000	
32	61	75,000	18,000	95,100	124,800	11,700	9 36
33	70	75,000	20,000	77,000	175,000	78,000	44.57
34	153	50,000	45,000	140,905	300,000	114,095	38.03
35	49	20,000	14,500	41,970	55,000	-1,470	-2.67
36	182	225,000	64,594	198,599	400,000	136,807	34.20
37	190	300,000	72,000	298,565	398,450	27,885	6.99
38	153	50,000	50,000	167,680	245,000	27,320	11.15
39	149	60,000	60,000	240,000	400,000	100,000	25.00
40	167	150,000	54,000	318,325	400,000	27,675	6.91
10	101	190,000	01,000	010,020	100,000	21,010	
				1	1		

### WOODEN GOODS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average yearly earnings of each employs.	ESTABLISHMENTS.
\$7,500 3,020 2,580 2,560 1,380 6,190 3,600 1,680 8,600 1,300	-\$4,700 580 4,220 3,940 620 8,810 1,400 3,536 -6,023	85.00 46.16 50.00 48.00 41.67 59.01 66.67 27.78 50.00 30.00	10.34 40.00 21.67 26.00 41.67 16.40 16.67 36.00 44.85 57.00	12.50 11.61 10.75 10.24 11.50 10.14 12.00 11.67 17.20 13.00	-7.84 2.23 17.58 15.76 5.16 14.45 4.66 24.55 -12.05	\$6,000 1,733 1,846 1,666 1,000 1,355 3,000 800 1,515 1,666	-\$470 00 38 00 324 00 262 00 51 00 195 00 140 00 196 00 -182 00	\$620 693 400 433 416 222 500 288 679 950	61 62 63 64 65 66 67 68 69 70

### WOOLLEN GOODS.

\$12,050	\$4,810	59.27	22.10	13.32	5.31	\$1,256	\$66 00	8277	1
29,878	-14.153	79.57	13.41	13.35	-6.33	2,832	-179 00	379	
79,300	67,025	67.49	8.64	12.93	10 94	4,141	-175 00 452 00	358	$\frac{2}{3}$
57,500	3,500	77.80	10.00	11.50	.70	3,246	22 00	324	4
37,937	69 043	48.83	14.20	13.11	23.86	2,452	585 00	348	5
100,000	54,900	65.15	14.47	13.16	7.22	2,093	151 00	303	6
169,858	-92,116	63.96	28.18	17.35	9.41	1,553	-146 00	436	7.
197,983	3,815	64.01	19.78	15.90	.31	1,494	457 00	295	8
55,628	-2,583	76.25	9.66	14.78	69	2,102	-14 00	203	9
84,885	288,690	38.38	12.39	11.19	38.04	2,186	831 00	270	10
01,000	200,000	00.00	12.00	11.10	00.01	-,100	001 00		10
36,000	51,445	61.52	9.33	12.00	17.15	3,370	578 00	314	11
45,300	108,360	50.52	10.38	11.53	27.57	2,847	785 00	295	12
17,520	25,810	61.02	10.32	11.59	17.07	326	561 00	339	13
277,500	419,875	54.15	13 79	12.75	19 31	2,323	448 00	320	14
23,650	7,447	74.34	12.17	10.26	3.23	2,993	96 00	364	15
60,000	24,953	62.86	18.26	13 33	5.55	2,993 2,008	111 00	366	16
7,100	10,525	30.75	34.00	14.20	21.05	1,020	214 00	346	17
3,600	14,400	13.33	26.67	12.00	48.00	1,071	514 00	285	18
36,000	29,650	63.32	13.89	12.50	10.29	2,737	287 00	388	19
32,010	20,028	64.37	13.95	13.33	8.35	1,846	154 00	257	20
						0.747	010 00	0.05	0.1
35,200	36,680	63.96	13.29	11.14	11.61	2,747	318 00	365	21
24,332	33,186	54.27	14.35	13.28	18.10	1,929	349 00	276	22
49,131	28,600	58.97	20.10	13.23	7.70	1,406	108 00	282	23
44,422	25,626	61.39	17.01	13.70	7.90	1,558	123 00	265 200	24
8,386	22,788	46.66	13.92	10.60	28.82	1,437	414 00		25
64,000	161.000	48.18	10.91	11.64	29.27	2,570	752 00 -49 00	280 369	26 27
38,500	<del>-4,991</del>	78.21	11.48	11.84	-1.53	3,217		321	28
88,600	153,176	46.61	14.57	12.65	26.17	2,208 1,526	577 00 —68 00	342	$\frac{28}{29}$
44,000	-13,000	66.90	22.42	15.17	<del>-4.49</del> 15.90		286 00	316	$\frac{29}{30}$
67,344	73,680	52.00	17 57	14.53	15.50	1,803	200 00	910	30
63,000	32,000	61.11	17.78	14.00	7.11	1,601	113 00	284	31
16.980	_5,280	76.21	14.43	13.60	-4.24	2,045	-86 00	295	32
22,000	56,000	44.00	11.43	12.57	32.00	2,500	800 00	285	33
33,000	81,095	46.97	15.00	11.00	27.03	1,960	530 00	294	34
6,700	-8,170	76.31	26.36	12.18	-14.85	1,122	-166 00	295	35
53,500	83,307	49.65	16.15	13.37	20.83	2,197	457 00	354	36
57,845	-29,960	74.94	18.07	14.51	-7.52	2,097	-157 00	378	37
27,500	_180	68.44	20 41	11.22	07	1,601	-117 00	326	38
43,600	56,400	60.00	15.00	10.90	14.10	2,857	402 00	428	39
49,000	-21,325	79.59	13.50	12.25	-5.34	2,395	-127 00	323	40
_0,000	,					1			

### WOOLLEN GOODS — Continued.

		1100	LLEN GO	obs — c	ontinued:		
ESTABLISHMENTS.	Average number of cmployés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
41 42 43 44 45 46 47 48 49 50	156 370 73 104 155 2,517 125 156 115 96	\$200,000 500,000 25,000 100,000 300,000 2,600,000 150,000 100,000 100,000	\$44,200 100,000 25,000 36,000 47,096 787,759 60,000 44,400 30,000 28,000	\$185,150 555,500 94,900 185,800 140,558 1,882,294 137,179 310,032 239,170 185,150	\$345,311 \$00,000 150,000 300,000 206,707 3,411,890 204,783 415,000 300,000 275,000	\$115,961 144,500 30,100 78,200 19,053 739,537 7,604 60,568 30,830 61,850	33 58 18.06 20.06 26.06 9.21 21.68 3.71 14.59 10.28 22.49
51 52 53 54 55 56 57 58 59 60	91 80 45 127 27 87 237 174 230 130	100,000 30,000 61,450 250,000 50,000 72,000 148,695 197,110 400,000 150,000	30,000 20,000 15,457 49,560 8,200 25,932 43,485 47,726 71,172 58,000	177,600 75,792 106,600 183,000 16,290 160,875 118,334 98,961 119,072 137,500	275,000 120,000 132,294 309,747 30,292 215,020 170,000 187,968 241,883 210,000	67,400 24,208 10,237 77,187 5,802 28,213 8,181 41,281 51,639 14,500	24 51 20.17 7 74 24.92 19.15 13.12 4.81 21.96 21.35 6.90
61 62 63 64 65 66 67 68 69 70	51 83 75 35 126 56 30 48 40 61	50,000 75,000 100,000 50,000 300,000 60,000 10,000 10,000 12,000 15,000	18,000 31,137 33,000 14,200 48,000 18,000 6,450 12,000 16,000 21,600	81,750 160,421 159,989 66,516 338,000 51,600 9,000 44,300 68,083 110,216	125,000 219,044 258,000 97,990 420,000 102,000 18,000 70,000 135,000 192,500	25,250 27,486 65,011 16,374 34,000 32,400 2,550 13,700 50,917 60,684	20.20 12.54 25.19 16.87 8.09 31.76 14 16 19 57 37.71 31.52
71 72 73 74 75 76 77 78 79 80	44 55 49 125 *1,200 108 110 128 105 702	50,000 50,000 40,000 15,000 10,000 100,000 70,000 57,000 450,000	16,500 20,000 8,000 50,000 12,000 18,000 40,000 50,000 29,000 163,897	79,996 115,000 45,000 70,700 29,200 46,875 174,500 106,550 102,500 558,880	129,000 175,000 79,508 106,500 60,200 75,000 275,000 175,000 165,000 787,484	32,504 40,000 26,508 -14,200 19,000 10,125 60,500 18,450 33,500 64,707	25 19 22.85 33.34 -13.33 31.56 13.50 22.00 10.54 20.30 8.21
81 82 83 84 85 86 87 88 89	155 71 43 43 76 142 232 51 74 56	150,000 100,000 40,000 30,000 40,000 250,000 200,000 10,000 70,000 50,000	$\begin{array}{c} 30,929 \\ 30,000 \\ 13,920 \\ 15,000 \\ 18,000 \\ 40,000 \\ 59,076 \\ 19,200 \\ 24,646 \\ 20,620 \end{array}$	$127,664 \\ 120,400 \\ 100,390 \\ 60,700 \\ 70,500 \\ 202,300 \\ 180,232 \\ 34,378 \\ 134,871 \\ 101,350$	197,584 200,000 158,400 100,000 90,000 300,000 360,381 76,080 179,050 158,400	38,991 49,600 44,090 24,300 1,500 57,700 121,073 22,502 19,533 36,430	19 73 24.80 27 83 24 30 1 67 19.23 33.59 29.57 10.90 23.00
91 92 93 94 95	53 22 40 259 62	30,000 18,000 10,000 400,000 59,000	16,800 8,400 12,000 85,880 21,722	$\begin{array}{c} 63,118 \\ 16,550 \\ 20,000 \\ 314,548 \\ 105,250 \end{array}$	125,000 36,000 50,000 640,000 173,800	45,082 11,050 18,000 239,572 46,828	36.06 30.69 36.00 37.43 26.94

<sup>\*</sup> Employés constantly changing. They therefore work but a comparatively short time each.

### WOOLLEN GOODS - Continued.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Averace yearly net profit per employé.	Average yearly earnings of each employ 6.	ESTABLISHMENTS.
\$46,531 110,000 16,500 36,000 38,671 497,189 29,478 47,500 36,000 33,600	\$69,430 34,500 13,600 42,200 —19,618 212,648 —21,874 13,068 —5,170 28,350	53 62 69.44 63 27 61.94 68.00 55.17 66.99 74 71 79.72 67.33	12 80 12.50 16.67 12.00 22.79 23.15 29 30 10.70 10.00 10.18	13.47 13.75 11.00 12.00 18.70 14.57 14.39 11.44 12.00 12.18	$\begin{array}{c} 20.11\\ 4.31\\ 9.06\\ 14.06\\ -9.49\\ 7.11\\ -10.68\\ 3.15\\ -1.72\\ 10.31\\ \end{array}$	\$2,213 2,162 2,054 2,884 1,333 1,355 1,638 2,660 2,608 2,864	\$445 00 93 00 186 00 405 00 -126 00 96 00 -174 00 83 00 -44 00 295 00	\$283 270 342 346 304 313 480 284 260 291	41 42 43 44 45 46 47 48 49 50
33,500 13,800 16,916 45,975 6,029 25,822 25,922 30,623 48,188 30,000	$\begin{array}{c} 33,900 \\ 10,408 \\ -6,679 \\ 31,212 \\ -227 \\ 2,391 \\ -17,741 \\ 10,658 \\ 3,451 \\ -15,500 \end{array}$	64.58 63.16 80.58 59.08 53.78 74.82 69.61 52.65 49.23 65.48	10.91 16.67 11.68 16.00 27.07 12.06 25.58 25.39 29.42 27.62	12.18 11.50 12.79 14.84 19.90 12.01 15.24 16.29 19.92 14.28	$\begin{array}{c} 12.33\\ 8.67\\ -5.05\\ 10.08\\75\\ 1.11\\ -10.43\\ 5.67\\ 1.43\\ -7.38\\ \end{array}$	3,021 1,500 2,939 2,438 1,121 2,471 717 1,080 1,051 1,615	372 00 130 00 -148 00 245 00 -8 40 27 00 -74 00 61 00 15 00 -119 00	327 250 343 390 303 298 183 274 309 446	51 52 53 54 55 56 57 58 59 60
15,500 26,404 31,800 12,709 60,000 13,800 2,400 7,600 14,220 20,150	$\begin{array}{c} 9,750 \\ 1,082 \\ 33,211 \\ 3,665 \\ -26,000 \\ 18,600 \\ 150 \\ 6,100 \\ 36,697 \\ 40,534 \end{array}$	65.40 73.24 62.02 68.51 80.48 50.59 50.00 63.29 50.44 57.26	14.40 14.22 12.79 14.62 11.43 17.65 35.84 17.14 11.85 11.22	12.40 12.05 12.32 13.09 14.28 13.52 13.33 10.85 10.53 10.46	7 80 .49 12.87 3.78 6.19 18.24 .83 8.72 27.18 21.06	2,450 2,639 3,440 2,774 3,333 1,821 600 1,500 3,375 3,155	$\begin{array}{c} 191\ 00 \\ 13\ 00 \\ 442\ 00 \\ 104\ 00 \\ -206\ 00 \\ 332\ 00 \\ 5\ 00 \\ 127\ 00 \\ 917\ 00 \\ 664\ 00 \\ \end{array}$	352 375 440 405 384 321 215 250 400 354	61 62 63 64 65 66 67 68 69 70
15,900 20,500 10,351 11,550 6,620 13,500 34,700 21,700 19,920 105,748	16,604 19,500 16,157 -25,750 12,380 -3,375 25,800 -3,250 13,580 -41,041	62 02 65.72 56.60 66.38 48.51 62.50 63.45 60.89 62.12 70.97	12.79 11.43 10.06 46.95 19.93 24.00 14.55 28.57 17.58 20.82	12.32 11.71 13.02 10.84 11.00 18.00 12.62 12.40 12.07 13.42	12.87 $11.14$ $20.32$ $-24.17$ $20.56$ $-4.50$ $9.38$ $-1.86$ $8.23$ $-5.21$	2,931 3,181 1,622 852 50 694 2,500 1,367 1,571 1,121	377 00 354 00 329 00 -206 00 10 00 -31 00 234 00 -25 00 129 00 -58 00	375 363 163 400 10 166 363 390 276 233	71 72 73 74 75 76 77 78 79
28,758 26,000 18,240 11,800 11,400 45,000 48,038 8,208 22,105 18,840	$\begin{array}{c} 10,233 \\ 23,600 \\ 25,850 \\ 12,500 \\ -9,900 \\ 12,700 \\ 73,035 \\ 14,294 \\ -2,572 \\ 17,590 \\ \end{array}$	64.61 60.20 63.38 60.70 78.33 67.44 50.01 45.19 75.33 63.98	15.66 15.00 8.79 15.00 20.00 13.33 16.40 25.24 13.77 13.02	14.55 13.00 11.51 11.80 12.67 15.00 13.32 10.78 12.34 11.89	5.18 11.80 16.32 12.50 11.00 4.23 20.27 18.76 1.44 11.11	1,274 2,816 3,684 2,325 1,184 2,112 1,553 1,491 2,419 2,828	66 00 332 00 601 00 290 00 —117 00 89 00 314 00 —34 00 314 00	199 422 323 348 236 281 254 376 333 368	81 82 83 84 85 86 87 88 89
14,300 4,680 5,600 88,000 20,380	$\begin{array}{c} 30,782 \\ 6,370 \\ 12,400 \\ 151,572 \\ 26,448 \end{array}$	50.50 45.97 40.00 49.15 60.56	13.44 23.34 24.00 13.42 12.50	11.44 13.00 11.20 13.75 11.72	24.62 17.69 24.80 23.68 15.22	2,358 1,636 1,250 2,471 2,803	580 00 289 00 310 00 585 00 426 00	316 381 300 331 350	91 92 93 94 95

## WOOLLEN GOODS - Concluded.

			LLEN GO	005 - 00			
ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit	Percentage of gross profit of value of product.
96 97 98 99 100	133 64 58 176 52	\$75,000 160,000 32,000 150,000 50,000	\$40,000 25,077 19,200 80,000 15,600	\$171,200 62,477 45,660 481,500 101,350	\$260,000 162,825 90,000 575,000 158,400	\$48,800 75,271 25,140 13,500 41,450	18.76 46.22 27.93 2.34 26.16
101 102 103 104 105 106 107 108 109	89 16 45 47 190 55 37 32 17 25	75,000 16,000 50,000 50,000 125,000 40,000 25,000 40,000 20,000	25,000 5,500 14,596 16,000 65,000 24,000 15,000 10,000 7,700 8,288	73,600 37,800 56,075 64,507 302,137 46,500 26,050 36,240 31,600 31,976	$180,000 \\ 45,000 \\ 97,500 \\ 104,726 \\ 430,273 \\ 120,000 \\ 70,000 \\ 60,000 \\ 100,000 \\ 78,047$	81,400 1,700 26,829 24,219 63,136 49,500 28,950 13,760 60,700 37,783	45.22 3.78 27.51 23.12 14.67 41.25 41.36 22.93 60.70 48.41
111 112 113 114 115 116 117 118 119 120	154 59 79 88 147 125 112 83 113	200,000 90,000 60,000 75,000 100,000 55,000 100,000 100,000 125,000 75,000	46,951 18,881 22,300 55,801 103,067 41,900 39,464 27,600 40,000 9,600	239,203 107,948 59,142 83,057 147,697 152,950 198,876 133,853 111,400 42,250	295,857 138,112 113,000 124,970 300,000 274,900 264,150 209,400 500,000 60,000	9,703 11,283 31,558 -13,888 49,236 79,150 25,810 47,947 348,600 8,150	$\begin{array}{c} 3.28 \\ 8.16 \\ 27.92 \\ -11.11 \\ 16.41 \\ 28.89 \\ 9.77 \\ 22.89 \\ 69.72 \\ 13.58 \end{array}$
121 122* 123 124 125 126 127 128 129 130	112 147 56 76 109 30 63 65 119 133	75,000 125,000 100,000 110,000 125,000 10,000 8,000 80,000 60,000 175,000	38,000 7,346 18,563 24,425 33,249 12,000 10,000 24,000 33,573 35,006	77,375 27,173 85,097 83,726 50,000 46,450 38,060 81,850 101,318 177,579	139,500 52,000 125,000 168,500 100,000 96,000 64,800 168,000 175,000 245,996	24,125 17,481 21,340 60,349 16,751 37,550 16,740 62,150 40,109 33,411	17.29 33.61 17.07 35.81 16.76 39.11 25.83 36.99 22.91 13.58
131 132 133 134 135 136 137 138 139 140	35 30 25 134 80 263 56 90 64 44	15,000 60,000 15,000 52,500 120,000 40,000 100,000 75,000 100,000	15,000 5,160 8,400 54,000 31,986 87,061 20,400 36,000 15,000 18,000	33,500 13,822 45,055 101,871 130,281 358,950 106,990 146,000 97,200 90,985	62,000 62,400 60,000 204,000 211,828 466,275 142,320 250,000 110,000 128,000	13,500 43,418 6,545 48,129 50,461 20,264 14,930 68,000 -2,200 19,015	21.77 69.58 10.91 23.59 23.82 4.35 10.49 27.20 -2.00 14.85
141 142 143 144 145 146 147 148 149	498 100 68 35 40 48 43 31 204 20	1,050,000 150,000 100,000 60,000 40,000 100,000 40,000 40,000 385,000 45,000	206,275 30,632 24,000 13,647 12,820 18,000 13,999 10,000 45,500 6,600	415,050 231,400 190,200 108,708 95,463 105,000 184,758 98,000 165,600 41,165	800,000 273,458 300,000 130,000 133,000 175,000 225,000 195,000 275,000 60,000	178,675 11,426 85,800 7,645 24,717 52,000 26,243 87,000 63,900 12,235	22 33 4.18 28.60 5.88 18.58 29.71 11.66 44.61 23.23 20.39

<sup>\*</sup> This establishment ran two months only.

### WOOLLEN GOODS — Concluded.

Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$30,500	\$18,300	65.85	15.39	11.73	$\begin{array}{c} 7.03 \\ 30.30 \\ 15.80 \\ -9.22 \\ 14.27 \end{array}$	\$1,954	\$137 00	\$300	96
25,883	49,388	38.37	15.41	15.89		2,544	771 00	391	97
10,920	14,220	50.74	21.33	12.13		1,551	245 00	331	98
66,500	-53,000	83.74	13.92	11.56		3,267	301 00	454	99
18,840	22,610	63.99	9.85	11.89		3,046	434 00	300	100
22,500	58,900	40 89	13.89	12.50	32.72	2,022	661 00	280	101
5,460	-3,760	84.00	12.22	12.13	-8.35	2,812	-235 00	343	102
12,750	14,079	57.52	14.97	13.07	14.44	2,166	312 00	324	103
13,473	10,746	61.60	15.28	12.86	10.26	2,228	228 00	340	104
50,527	12,609	70 22	15.11	11.74	2.93	2,264	66 00	342	105
12,900	36,600	38.75	20.00	10.75	30.50	2,181	665 00	436	106
9,400	19,550	37.21	21.43	13.43	27.93	1,891	528 00	405	107
7,500	6,260	60.40	16.67	12.50	10.43	1,875	195 00	312	108
12,400	48,300	31.60	7.70	12.40	48.30	5,882	2,841 00	452	109
9,005	28,778	40 97	10.62	11.53	36.88	3,121	1,151 00	331	110
41,586	-31,883	80.85	15.87	14.05	$\begin{array}{c} -10.77 \\ -5.74 \\ 14.74 \\ -24.71 \\ 4.41 \\ 17.68 \\ -2.50 \\ 10.03 \\ 58.22 \\ -3.92 \end{array}$	1,921	-207 00	304	111
19,211	-7,928	78.16	13.68	13.90		2,340	-134 00	320	112
14,900	16,658	52.34	19.74	13.18		1,430	210 00	282	113
16,997	-30,885	66.46	44.65	13.60		1,420	-350 00	634	114
36,000	13,236	49.23	34.36	12.00		2,040	90 00	701	115
30,700	48,450	55.82	15.29	11.21		2,192	387 00	335	116
32,415	-6,605	75.29	14.94	12.27		2,358	-58 00	352	117
26,940	21,007	63.93	13.18	12.86		2,522	253 00	332	118
57,500	291,100	22.28	8.00	11.50		4,424	2,576 00	353	119
10,500	-2,350	70.42	16.00	17.50		821	-32 00	131	120
18,450	5,675	55.47	27.24	13.22	4.07	1,245	50 00	339	121
12,700	4,781	52.26	14.13	24.42	9 19	353	32 00	49	122
18,500	2,840	68.08	14.85	14.80	2.27	2,232	50 00	331	123
23,450	36,899	49.69	14.50	13.91	21,90	2,217	485 00	321	124
17,500	-749	50 00	33.24	17.50	74	917	—6 87	305	125
10,200	27,350	48.39	12.50	10.62	28.49	3,200	911 00	400	126
6,960	9,780	58.74	15.43	10.74	15.09	1,028	155 00	158	127
21,600	40,550	48.72	14.29	12.85	24.14	2,584	623 00	369	128
21,100	19,009	57.90	19.19	12.05	10.86	1,470	159 00	282	129
35,100	-1,689	72.19	14.23	14.26	68	1,849	—12 00	263	130
7,100	6,400	54.03	24.20	11.45	10 32	1,771	182 00	428	131
9,840	33,578	22.15	8.27	15.76	53.82	2,080	1,119 00	172	132
6,900	-355	75.09	14.00	11.50	59	2,400	-14 00	336	133
23,550	24,579	49.94	26.47	11.54	12.05	1,522	183 00	402	134
28,383	22,078	61.50	14.68	13.40	10 42	2,647	275 00	388	135
49,028	-28,764	76.98	18.67	10.51	6.16	1,772	-109 00	331	136
16,632	-1,702	75.18	14.33	11.68	1 19	2,541	-30 00	364	137
31,000	37,000	58.40	14.40	12.40	14.80	2,777	411 00	400	138
15,500	-17,700	88.36	13.64	14.09	16.09	1,718	-276 00	234	139
18,800	215	71.09	14.06	14.68	17	2,909	4 88	409	140
143,000	35,675	51.88	25.79	17.87	4.46	1,606	$\begin{array}{c} 71\ 00 \\ -249\ 00 \\ 732\ 00 \\ -255\ 00 \\ 225\ 00 \\ 593\ 00 \\ -52\ 00 \\ 2,100\ 00 \\ 65\ 00 \\ 176\ 00 \\ \end{array}$	416	141
36,346	-24,920	84.62	11.20	13.29	-9.11	2,734		306	142
36,000	49,800	63.40	8.00	12.00	16.60	4,411		352	143
16,600	-8,955	83.62	10.50	12.76	-6.88	3,714		361	144
15,700	9,017	71.78	9.64	11.80	6.78	3,325		320	145
23,500	28,500	60.00	10.29	13.42	16.29	3,645		375	146
28,500	-2,257	82.12	6.22	12.66	-1.00	5,232		325	147
21,900	65,100	50.26	5.13	11.23	33.38	6,290		323	148
50,600	13,300	60.22	16.55	18.40	4.83	1,348		223	149
8,700	3,535	68.61	11.00	14.50	5.89	3,000		330	150

WORSTED GOODS.

ESTABLISHMENTS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.	Percentage of gross profit of value of product.
1	69	\$45,000	\$17,194	\$92,653	\$122,810	\$12,963	10.55
2	296	257,362	72,777	220,385	369,670	76,508	20.69
3	100	60,000	25,000	151,020	170,000	6,020	-3.5
4	94	40,000	19,200	177,920	196,560	560	2
5	54	60,000	12,000	70,000	80,000	-2,000	-2.50
6	9.5	200,000	30,000	444,000	520,000	46,000	8.8
7 8	210	350,000	61,500	431,700	700,000	206,800	29.5 29.0
9	63 169	$35,000 \\ 150,000$	20,000 53,000	102,000 295,900	$172,000 \\ 422,205$	50,000 73,305	17.3
10	43	75,000	20,000	160,000	240,000	60,000	25.0
10	40	75,000	20,000	100,000	210,000	00,000	20.0
11	930	430,000	293,014	742,019	1,176,350	141,317	12.0
12	23	22,800	8,751	45,240	63,000	9,009	14.3
13	$\overline{32}$	30,000	15,000	54,900	127,000	57,100	44.9
14	95	40,000	31,292	151,900	225,000	41,808	18.5
15	209	175,000	44,000	302,000	395,000	49,000	12.4

As a logical supplement to the presentation of the profits and carnings in the 2,440 selected establishments, we give, hereinafter, two similar showings, one for all the cities and towns in the State, and the other for all the manufacturing and mechanical industries. In the city and town showing, 14,134 establishments are represented, with 335,078 employés, and an annual product amounting to \$581,983,449. In the industry showing, 14,560 establishments are comprehended, with 352,516 employés, and an annual product worth \$617,055,281.

The variations in the town and industry showings, as regards the number of establishments and value of product, are explained under the headings "Manufactures by Towns" and "Manufactures by Name" in the census of Massachusetts for 1880, — the supplement to the thirteenth report of this Bureau.

In several industries it frequently happens that an added value is given an article by the use of little if any additional stock or by the labor of comparatively few men. Usually these are cases of what may be termed secondary manufacture; that is, the stock used is not really raw material, but has been advanced to a certain point by the appli-

WORSTED GOODS.

• Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per employé.	Average yearly carnings of each employe.	ESTABLISHMENTS.
\$14,981 52,409 20,600 22,056 11,600 64,000 91,000 19,300 51,221 28,500	-\$2,018 24,099 -26,620 -22,616 -13,600 -18,000 115,800 30,700 22,084 31,500	75.45 59 62 88.84 90.51 87.50 85 39 61.67 59.31 70.09 66.67	14.00 19.69 14.70 9.77 15.00 5 77 8.79 11 63 12.55 8.33	12 19 14 17 12.11 11.22 14.50 12.30 13.00 11.22 12.13 11.87	-1 64 6 52 -15 65 -11.50 -17.00 -3.46 16.54 17.84 5.23 13.13	\$1,779 1,248 1,700 2,091 1,481 5,473 3,333 2,730 2,492 5,581	-\$29 00 81 00 -266 00 -240 00 -251 00 -189 00 551 00 487 00 130 00 732 00	\$249 245 250 204 222 315 292 317 313 465	1 2 3 4 5 6 7 8 9
143,435 7,668 14,500 24,900 50,000	-2,118 1,341 42,600 16,908 -1,000	63.08 71.81 43.23 67.51 76.46	24.91 13.89 11.81 13.91 11.14	12.19 12.17 11.42 11.06 12.65	18 2.13 33.54 7.52 25	1,264 2,739 3,968 2,368 1,889	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	315 380 468 329 210	11 12 13 14 15

cation of labor in another industry, as for instance, wood mouldings, which are made from sawed lumber. Sometimes, however, the raw material itself is of unusual cost, as in the manufacture of dressed furs, the skins used being very valuable. If, in the latter industry, the value of the undressed material used per year is \$20,000, and the labor of four workmen during that time results in a finished product worth \$24,000, it is obvious that the average product per employé, taking value of product alone into consideration, would be \$6,000; but, as a large part of the value of the product is really due to the original value of stock, this average is misleading without explanation. An average more nearly correct in such cases would be the average amount produced by each employé over the original value of the stock. In the instance cited the real amount produced by the four workmen is \$4,000, or an average per employé of \$1,000. But as the element of profit brought out in the presentation had to be based on the actual cost or value of the stock to the employer, it was manifestly impossible to make such a discrimination in the tables, and we need only say that as relates to product per employé in the towns of Dennis, Dartmouth, Heath, Northfield, Whately, Wilbraham, Prescott, Lexington, Somerville, Norwood, and Lunenburg, the explanation we have given will account for what might otherwise seem an excessive amount. The enlarged figures chiefly occur in certain industries classed under lumber, food preparations, and fur goods, in which the original value of stock was unusually large. The explanation here given will also explain the seemingly large product per employé shown in "food preparations" in the table presenting profits and earnings by industries.

In a few towns, all comparatively unimportant as regards manufacturing industry, certain of the figures relating to profit and expenses and also percentages and averages are omitted. Discrepancies in the returns for certain industries in these towns naturally vitiate the towns' aggregate showings. An asterisk is affixed to the names of the towns in which such omissions occur, viz.: Dennis and Orleans in Barnstable County; Dartmouth in Bristol County; Peabody and Wenham in Essex County; Leyden, Rowe, and Shutesbury in Franklin County; Prescott in Hampshire County; and New Braintree in Worcester County.

It should be borne in mind in the consideration of all the tables in this Part, relating to profits and earnings, that, generally speaking, the amount given as capital is too small. The entire amount of capital invested in manufacturing industries cannot be accurately ascertained. These industries are largely carried on by the aid of credit and borrowed money. The sums so secured are really "invested," but census returns do not take cognizance of this form of investment. For these reasons the capital invested, and the consequent interest account are undoubtedly both understated. The estimated interest and expense account would manifestly become larger by any increase in the item of interest. The item of expense, however, is based on value of product, which is a positive and known element.

The amount of Government tax is undoubtedly included in the value of product of "Liquors, malt and distilled," given in the table showing profits and earnings by industries. If this tax were deducted from value of product, or, more properly, added to the expense account, the product and profit per employé, which now seem excessive, would be considerably reduced. We are not in possession of the necessary data for making this adjustment in the figures.

A careful and complete examination of the tables in this Part and in Part II., preceding, has led to many corrections in the elements of persons employed, capital, wages, stock used, and product. These corrections are of importance only as regards the particular establishment in which they were made and do not affect perceptibly any general tables or statements. The establishments in which these corrections have been made can be easily ascertained, for in such the number of employés given in Part III. will vary from the number given in Part II. The figures given in Part III. are the correct ones, and those in Part II. should be changed to correspond. We may state generally that in all cases where the relations of capital, wages, stock used, and product seemed unusual, the gross profit excessive, or the yearly product, profit or earnings per employé either very large or very small, a reference has been made to the original returns of the manufacturer, and the figures given are sustained by such examination.\* We desire to call particular attention to the significance of the minus signs used in the table, the exact meaning of which is given on pages 248 and 249. The tables show in a marked manner the great diversity between individual establishments; a diversity necessarily lost sight of in general averages such as are usually given. The best scientific study of the wages question can be made from the figures of a large number of establishments, each preserving its identity, and not from an aggregation of details so widely divergent as those shown in the preceding tables in Parts II. and III.

<sup>\*</sup>The revision of the print disclosed a few variations, not of great importance, but for the correction of which we supply data as follows:

Page 353. Rockland. Earnings. \$430 instead of \$439.
Page 357. Food preparations. Profit. —\$195 instead of —\$194.

Page 359. Scientific instruments. Profit. \$196 instead of \$199.

Page 361. Worsted goods. Profit. \$82 instead of \$84.
Page 367. Lawrence, Cotton Goods. Product. \$1066 instead of \$1068; Tannton, Machines and Machinery. Earnings. \$578 instead of \$579.

# PROFITS AND EARNINGS - BY CITIES AND TOWNS.

			COLUMN TWO IS NOT				
	COUNTIES, CITIES AND TOWNS,	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross proût.
1 2 3 4 5 6 7 8 9	COUNTY OF BARN- STABLE. Barnstable, . Chatham, . Dennis,* Falmouth, . Ilarwich, . Orleans,* Provincetown, . Sandwich, . Yarmouth, .	47 9 6 181 16 407 37 247 29	\$20,950 6,400 10,200 1,043,830 9,000 21,400 22,900 161,125 6,650	\$8,001 2,450 2,330 58,958 3,850 11,760 19,530 72,173 4,160	435,202 8,400 72,035 18,400 199,331	\$59,720 20,925 31,700 713,875 15,200 94,917 57,800 328,470 15,630	\$9,861 1,930 219,715 2,950 11,122 19,870 56,968 6,757
1 2 3 4 5 6 7 8 9	COUNTY OF BERK- SHIRE. Adams, Alford, Becket, Cheshire, Dalton, Egremont, Great Barrington, Hancock, Hiusdale, Lee,	1,646 4 28 437 552 70 648 21 348 582	1,349,600 6,100 41,783 674,450 953,900 26,750 671,650 17,850 376,500 919,800	496,721 1,135 9,469 180,790 203,025 26,991 197,919 5,753 72,711 230,199	1,130,196 8,439 93,456 178,335 723,832 58,940 589,143 36,388 266,249 962,775	2,127,669 11,480 113,042 400,060 1,225,277 111,740 986,014 54,762 449,217 1,425,827	500,752 1,906 10,117 40,935 298,420 25,809 198,952 12,621 110,257 232,853
11 12 13 14 15 16 17 18 19 20	Lenox, . Monterey, New Marlborough, North Adams, Otis, Peru, Pittsfield, Sandisfield, Savoy, Sheffield,	52 4 99 2,166 23 2 2,247 26 19 25	53,900 5,500 97,900 2,275,509 30,700 5,100 2,465,015 22,900 6,000 47,100	12,400 725 31,239 690,156 4,925 285 725,826 3,800 4,100 4,447	54,225 3,250 113,585 2,361,479 23,400 1,075 2,644,584 15,830 5,850 46,026	86,350 5,750 198,377 4,042,314 37,785 2,455 4,343,655 39,550 11,600 62,471	19,725 1,775 53,553 990,679 9,460 1,095 973,245 19,920 1,650 11,998
21 22 23 24 25	Stockbridge, Tyringham, West Stockbridge, Williamstown, Windsor,	233 9 103 372 11	$188,100 \\ 10,800 \\ 136,400 \\ 509,162 \\ 22,900$	78,394 2,475 35,315 67,526 1,780	385,735 3,400 145,429 208,397 4,400	$\begin{array}{c} 438,940 \\ 10,400 \\ 258,374 \\ 362,448 \\ 10,550 \end{array}$	-25,189 4,525 77,630 86,525 4,370
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	County of Bristol Acushnet, Acushnet, Attleborough, Berkley, Dartmouth,* Dighton, Easton, Fairhaven, Fairhaven, Fall River, Freetown, Mausfield, New Bedford, Norton, Raynham, Seekonk, Somerset, Swansea, Taunton, Westport,	27, 3,398 13 149 689, 2222 16,488 62 565 5,507 236 139 39 136 38 5,163	40,150 2,862,390 7,500 32,076 208,800 485,900 193,200 24,252,586 70,500 290,200 7,143,507 250,900 16,300 330,545 24,400 4,324,134 300,750	6,450 1,415,666 3,850 1,575 48,420 231,585 76,525 4,312,105 14,237 219,527 1,907,773 78,706 49,348 12,150 91,700 10,472 2,090,680 56,225	18,565 1,993,069 4,550 255,168 537,064 139,350 10,014,981 279,350 5,256,269 203,548 38,100 21,813 4,282,917 133,300	39,280 4,346,309 13,800 47,865 374,700 1,287,850 254,600 18,978,776 80,430 718,700 8,880,384 343,975 235,017 69,3550 399,80 39,607 7,663,656 210,999	14,265 937,574 5,400 71,112 519,201 38,725 4,651,690 31,680 219,823 1,716,342 61,721 24,824 19,100 148,850 7,412 1,280,049 16,884

### PROFITS AND EARNINGS — BY CITIES AND TOWNS.

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Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employ é,	Average yearly net profit per employé.	Average yearly earn- ings of each em- ploye.	
16.51 9.22 30.78 19.41 11.72 34.38 17.34 43.23	\$7,229 2,477 3,782 134,617 2,060 10,776 7,154 42,515 1,962	\$2,632 -547 -547 -547 -5469 -5469 -5469 -5469 -5469 -5469 -5469 -5469 -5469 -5469 -5469 -5469 -547	70.09 79.07 60.96 55.27 75.89 31.83 60.69 30.15	13.40 11.71 7.41 8.26 25.32 12.39 33.79 21.97 26.62	12.10 11.83 11.93 18.78 13.56 11.35 12.38 12.94 12.55	$\begin{array}{c} 4.41 \\ -2.61 \\ 12.00 \\ 5.85 \\ .37 \\ 22.00 \\ 4.40 \\ 30.68 \end{array}$	\$1,270 2,325 5,283 3,944 950 233 1,562 1,329 538	\$56 00 -60 00 -7 473 00 55 00 85 343 00 58 00 165 00	\$170 272 391 325 240 - 527 292 143	1 2 3 4 5 6 7 8 9
23.53 16.60 8.95 10.23 24.35 23.09 20.17 23.04 24.54 16.33	293,743 1,514 13,811 80,473 179,762 12,779 138,900 6,547 67,512 197,771	207,009 392 -3,694 -39,538 118,658 13,030 60,052 6,074 42,745 35,082	53 12 73 51 82.67 44.58 59.08 52.76 59.75 66.45 59.27 67.52	23 35 9.89 8.38 45.19 16.57 24.15 20 08 10.51 16.19 16.15	13 80 13 19 12.21 20.11 14.67 11.43 14.08 11 95 15 03 13.87	9 73 3.41 -3 26 -9 88 9 68 11.66 6 09 11 09 9.51 2.46	1,292 2,870 4,037 915 2,219 1,596 1,521 2,607 1,290 2,449	125 00 98 00 -131 00 -90 00 214 00 186 00 92 00 289 00 122 00 60 00	301 283 338 413 367 385 305 273 208 395	1 2 3 4 5 6 7 8 9
22.84 30.86 26.99 24.50 25.03 44.60 22.40 50.36 14.22 19.20	11,869 905 25,712 540,762 5,621 552 582,266 5,329 1,520 9,073	7,856 870 27,841 449,917 3,839 543 390,979 14,591 130 2,925	62 80 56.53 57.26 58.42 61.93 43.79 60.89 40.03 50 43 73.68	14 36 12 61 15 75 17.08 13.04 11.61 16.71 9.61 35.35 7.12	13.74 15.73 12.96 13.37 14.87 22.48 13.40 13.47 13.10 14.52	9.10 15.13 14.03 11 13 10.16 22 12 9.00 36.89 1.12 4.68	1,660 1,437 2,003 1,866 1,642 1,227 1,933 1,521 610 2,498	151 00 217 00 281 00 207 00 166 00 271 00 174 00 561 00 6 84 117 00	238 181 315 318 214 143 323 146 215 177	11 12 13 14 15 16 17 18 19 20
-5.74 43.50 30.04 23.87 41.42	55,180 1,688 34,021 66,795 2,429	80,369 2,837 43,609 19,730 1,941	\$7.88 32.70 56.29 57.50 41.71	17.86 23.80 13.67 18.63 16.87	12.57 16.23 13.16 18.43 23.02	-18.31 27 27 16.88 5.44 18.04	1,883 1,155 2,508 974 959	-344 00 315 00 423 00 53 00 176 00	336 275 342 181 161	21 22 23 24 25
36.31 21.57 39.13 - 18.97 40.31 15.21 24.50 39.38 30.58	6,337 606,374 1,830 6,711 49,998 29,154 37,052 3,353,033 12,273 89,282	7,928 331,200 3,570 - 21,114 490,047 1,673 1,298,657 19,407 130,541	16.42 45.86 32.97 68.10 41.71 54.73 52.77 42.91 38.87	47.27 32.57 27.90 3.29 12.93 17.98 30.06 22.73 17.71 30.55	16.13 13.95 13.26 14.02 13.34 2.26 14.55 17.66 15.26 12.42	20.18 7.62 25.87 59.73 5 63 38.05 .66 6 84 24.12 18.16	1,454 1,279 1,061 3,681 2,514 1,869 1,146 1,151 1,297 1,272	293 00 97 00 274 00 141 00 711 00 7 53 78 00 313 00 231 00	238 416 296 121 324 336 344 261 229 388	1 2 3 4 5 6 7 8 9
19.32 17.94 10.56 27.54 37.23 18.67 16.70 7.77	1,316,649 49,452 21,036 7,913 59,813 5,434 1,025,814 39,136	399,693 12,269 -2,212 11,187 89,037 1,978 254,235 -22,752	59.19 59.18 68,44 54.94 39.83 54.95 56.02 65,57	21,49 22,88 21,00 17,52 22,94 26,38 27,28 26,66	14.82 14.37 11.50 11.41 14.96 13.69 13.38 18.55	4.50 3.57 94 16.13 22.27 4.98 3.32 10.78	1,612 1,457 1,690 1,778 2,939 1,044 1,484 1,152	72 00 51 00 -15 00 286 00 654 00 52 00 49 00 -124 00	346 333 355 311 674 275 404 307	11 12 13 14 15 16 17 18

### PROFITS AND EARNINGS—BY CITIES AND TOWNS—Con.

	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6 7 8 9	County of Essex. Amesbury. Andover, Beverly, Boxford, Bradford, Danvers, Essex, Georgetown, Gloucester, Groveland,	575 821 1,713 47 19 1,270 112 364 377 445	\$360,200 795,410 638,365 56,600 9,300 654,500 43,900 150,900 361,900 539,425	\$255,400 246,267 740,431 14,085 4,460 396,702 28,700 136,461 156,744 132,950		\$1,206,509 1,635,502 3,333,056 47,725 66,287 1,919,848 -196,200 575,412 723,455 898,050	\$269,859 322,522 380,730 11,605 14,902 277,320 46,000 70,962 177,336 155,850
11 12 13 14 15 16 17 18 19 20	Hamilton, Haverhill, Ipswich, Lawrence, Lynn, Lynnfield, Manchester, Marblehead, Merrimac, Methuen,	\$3 8,145 521 13,014 12,446 74 86 2,633 489 1,113	40,700 1,919,020 283,000 14,319,477 5,882,350 12,300 87,800 510,500 353,050 1,596,000	27,050 2,839,715 172,366 4,233,771 5,823,572 25,900 36,300 745,665 210,388 324,400		180,931 11,755,294 534,212 19,332,934 25,216,778 120,560 121,500 2,410,593 703,550 1,498,146	57,501 1,568,018 101,556 4,354,702 3,841,268 24,250 26,000 294,563 129,837 258,291
21 22 23 24 25 26 27 28 29 30	Middleton, Newbury, Newburyport, North Andover, Peabody,* Rockport, Rowley, Salem, Salisbury, Saugus,	184 25 2,901 824 1,195 346 216 4,367 533 321	97,400 15,800 1,619,550 651,700 1,063,670 233,000 79,100 4,147,400 311,400 162,100	80,227 7,695 779,832 325,400 543,453 61,558 71,950 1,498,203 231,726 89,932	189,325 21,960 1,859,207 856,585 211,616 211,435 5,780,379 673,915 317,722	317,996 47,530 3,225,382 1,385,100 4,268,344 393,221 327,288 8,440,350 1,057,050 479,269	48,444 17,875 586,343 203,115 - 120,047 43,903 1,161,768 151,409 71,615
31 32 33	Topsfield, Wenham,* West Newbury, .	108 19 303	55,900 13,580 109,700	31,962 108,740	140,337 20,260 209,610	188,105 30,254 371,900	15,806 53,550
1 2 3 4 5 6 7 8 9	County of Frank- LIN. Ashfield, Bernardston, Buckland, Charlemont, Colrain, Conway, Deerfield, Erving, Gill, Greenfield,	15 49 250 64 312 202 83 293 32	19,620 27,200 506,897 56,250 367,876 255,700 47,350 260,500 87,800 268,550	98,636 11,641 69,368 57,199 28,536 96,750 12,600	123,675 45,225	35,600 114,850 279,534 77,208 317,853 423,373 186,303 327,720 65,089 345,103	11,010 22,890 83,969 22,804 89,917 122,840 45,420 107,295 7,264 69,792
11 12 13 14 15 16 17 18 19 20	Hawley, Heath, Leverett, Leyden,* Montague, New Salem, Northfield, Orange, Rowe,* Shelburne,	14 2 15 7 1,302 20 4 676 8 180	9,500 5,800 25,800 6,300 2,213,076 21,500 12,600 708,500 6,700 105,900	394,298 5,000 1,012 341,312	5,405 855,913 36,722 12,975	61,131 20,953 1,487,003	1,910 3,420 9,895 - 366,673 19,409 6,966 443,923 58,817
21 22 23 24	Shutesbury,* Warwick, Wendell, Whately,	14 44 50 9	3,800 21,100 52,300 17,300	9,000	11,958 26,940 30,935 38,797	47,850 48,130	11,910 7,370 7,062

# PROFITS AND EARNINGS—BY CITIES AND TOWNS—Con.

gross ine of	est		of.	ses of	of of	net s of iet.	e. e.	e,e	Ėà	
of gro value	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product,	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	of net f loss of product.	Average yearly product per employé.	Average yearly ret profit per employé,	ty each ch	
it.	d i	it or	it.	26	yeof xper of pro	ge or of pr	yea er en	yea er en	year ea	
reentag profit of product.	stimated inte and expenses.	prof	ercentage used of product,	reentag paid of product.	enta; id e	sents ofit due	rage ct pe	rage olit p	age gs o	
Percentage or profit of product.	Esti	Net	Perc us pr	Perc pu pr	Perc an va	Percentage profit or value of pi	Ave	Ave	Average yearly carnings of each cm-ploye.	
22.36	\$1.19.969	\$127,596	56.47	21.17	11.79	10.57	49 008	\$221 00	\$444	1
19.72 11.42	\$142,263 211,275 371,608	111,247 9,122	65 22 66.36	15.06 22.22	12.92 11 15	6.80	\$2,098 1,992 1,945	135 00 5 32	299	1 2 3
24.31 22.48	8,169 7,187	3,436 7,715	46.17 70.79	29.52 6.73	17.11 10.84	7 20 11.64	1,015 3,488	73 00 406 00	299 234	4 5
14.44 23.44	231,255	46,065 23,746	64.89 61.93	20.67 14 63	12.04 11.34	2.40 12.10	1,511 1,751	36 00 212 00	312 256	6 7
12.33 24.51	22,254 66,595 94,060	4,367 83,276	63.95 53.82	23.72 21 67	11.57	.76 11.51	1,580 1,918	11 00 220 00	374 415	8
17.35	122,171	33,679	67.84	14.81	13.60	3.75	2,018	75 00	298	10
31.78 13.33	20,535 $1,290,671$	36,966 277,347	53.27 62.51	14.95 24.16	11.35 10.98	20 43 2.35	2,179 1,443	445 00 34 00	325 348	11 12
19 01 22.52 15.23	70,401 2,792,462 2,874,619	31,155 1,562,240 966,649	48.72 55.58	32.27	13.18	5.83 8 08	1,025 1,485	59 00 120 00	330 325	13 14
20.12 21.40	12.788	11 162	61.67 58.38	23.10 21.50 29.88	11.40	3 83 9.51 7.06	2,926 1,628	77 00 154 00 99 00	468 350	15 16
12 21 18.45	17,418 271,689	8,582 22,874 38,299 12,716	48.72 56.85 51.64	30 94 29.91	14.34 11.27 13.01	.94	1,412 915	8 68	422 283	17 18
17.24	91,538 $245,575$	12,716	61.11	21.65	16.39	5,44 ,85	1,438 1,346	78 00 11 00	430 291	19 20
$\frac{15.23}{37.60}$	37,644 5,701	10,800 12,174	59.54 46.21	25 23 16.19	11.84 11.99	3.39 25.61	1,728 1,901	58 00 486 00	436 307	21 22
18.17 14.66	$\substack{419,711\\175,452}$	166,632 27,663	57.65 61.84	$24.18 \\ 23.50$	13 91 12 66	5.16 2.00	1,111 1,680	57 00 33 00	268 394	23 24
30.52	490,655 53,302 37,475	944,982 66.745	53.82	12 73 15.66	11.49 13.55	16.97	3,571 1,136	192 00	454 177	25 26
$13\ 41$ $13.76$	37,475 1,092,879 124,389	6,428 68,889 27,020	64 61 68.49	21.98 17.75	11.45 12.95	1.96 .81	1,515 1,932	29 00 15 00	333 343	27 28
14 32 14.94	124,389 57,653	27,020 13,962	63.76 66.29	21.92 18.77	11 77 12.03	$2.55 \\ 2.91$	1,983 1,306	50 00 43 00	434 280	29 30
8.40	22,165 3,840	-6,359	74.61 66.97	16.99	11.78 12.69	-3.38	1,741 1,592	-58 00	295	31 32
14.39	43,772	9,778	56.37	29.24	11.77	2.62	1,227	32 00	358	33
30.92 19.93	4,737 13,117	6,273 9,773	60.47 63 69	8,61 16.38	13.30 11.42	17 62 8.51	2,373 2,343	418 00 199 00	204 383	$\frac{1}{2}$
$\frac{30.03}{29.54}$	58,367 11,096	25,602 11,708	34.68 55.38	35.29 15.08	20 88 14.37	9.15 15.17	1,118 1,206	102 00 182 00	394 181	3 4
28.28 $29.01$	53,858 57,679	36,059 65,161	49.89 57.48	21.83 13.51	11.34 13.62	16 94 15.39	1,018 2,095 2,244	115 00 322 00	222 283	4 5 6
24.37 $32.73$	21,471 48,402 11,777	23,949 58,893	60.31 37.74	15.32 29.53	11.52 14.76	12 85 17.97	1,118	288 00 201 00	343 330	8
$\begin{array}{c} 11.16 \\ 20.22 \end{array}$	11,777 50,623	-4,513 19,169	69.48 54.83	19.36 24.95	18.06 14.67	-6.93 5.55	2,034 1,364	-141 00 75 00	393 340	9 10
$26.52 \\ 18.42$	1,290 2,205	620 1,215	45.07 79.42	28.41 2.16	17.91 11.88	8.61 6.54	514 9,282	44 00 607 00	146 200	11 12
35.11	2,205 4,366 1,056	5,529	56.69 79.72	8.20	15.49 15.57	19.62	1,×78 968	368 00	154	13 14
$22.67 \\ 31.75$	294.473	72,200 12,006	52 94 60.07	24 39 8.18	18.21 12.11	4 46 19.64	1,241 3,056	55 00 600 00	302 250	15 16
$\frac{33.24}{29.85}$	7,403 2,851 191,210	4,115 252,713	61 93 47.20	$\frac{4.83}{22.95}$	13.60 12.86	19.64 16.99	5,238 2,199	1,028 00 373 00	253 504	17 18
29.31	$1,689 \\ 26,420$	32,397	61.68 40.97	29.72	20.80 13.17	16.14	1,608 1,114	179 00	331	19 20
_ 24.89	2,219 6,051	5,859	60.07 56 30	18 81	11.14 12 65	_ 12.24	1,422 1,087	133 00	204	21 22
24.89 15.31 14.84	7,951 5,795	-581 1,267	64.29 81.57	20.40	16.51 12.18	-1.20 $-2.66$	962 5,285	-11 00 140 00	196 189	23 24
17.04	0,170	1,201	01.01	0.00	12.10	2.00	0,200	140 00	109	24

# PROFITS AND EARNINGS - BY CITIES AND TOWNS - Con.

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	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6 7 8 9	COUNTY OF HAMP- DEN. Agawam, Blandford, Brimfield, Chester, Chicopee, Granville, Hampden, Holyoke, Longmeadow, Monson,	127 11 75 86 3,411 117 179 8,485 11 879	\$176,500 18,500 50,300 53,000 4,141,650 66,700 144,050 9,022,914 15,450 782,500	2,950 14,660 28,050 986,533 30,930 46,132 2,621,985 3,820 296,712	12,565 70,605 64,175 2,309,049 42,943 249,989 6,968,066 17,895 1,068,128	\$180,859 24,650 116,788 131,400 4,222,015 83,125 401,745 12,361,470 24,550 1,612,551	\$55,121 9,135 31,523 39,175 926,433 9,252 105,624 2,771,419 2,835 247,711
11 12 13 14 15 16 17 18 19	Palmer, Russell, Southwick, Springfield, Tolland, Wales, Westfield, West Springfield, Wilbraham,	1,538 258 35 7,152 41 161 1,177 450 256	1,275,500 279,900 24,740 8,761,435 23,500 43,500 1,317,865 567,050 436,050	407,071 85,323 7,009 2,842,664 12,575 51,158 483,267 114,374 95,912	204,197 30,283 7,685,390 51,480 229,549 1,085,929 298,082	2,039,574 363,411 55,720 12,595,997 72,200 408,650 2,191,262 557,033 1,301,124	496,201 73,891 18,428 2,067,943 8,145 127,943 622,066 144,577 80,237
1 2 3 4 5 6 7 8 9	COUNTY OF HAMP-SHIRE. Amherst, Belehertown, Chesterfield, Cummington, Easthampton, Eafield, Granby, Greenwich, Hadley, Hatfield,	281 66 34 88 1,334 179 4 19 72 48	156,100 58,775 33,725, 46,358 1,388,775 194,000 8,800 18,150 56,500 26,700	80,321 17,399 6,565 20,803 399,472 56,064 850 6,050 19,960 18,100	$\begin{array}{r} 32,756 \\ 1,375,020 \\ 225,998 \\ 15,625 \\ 23,535 \\ 75,266 \end{array}$	419,679 128,840 33,070 79,547 2,163,689 378,300 20,600 35,967 112,593 49,825	89,207 20,202 8,875 25,988 389,197 96,238 4,125 6,382 17,367 3,820
11 12 13 14 15 16 17 18 19 20	Huntington, Northampton, Plainfield, Prescott.* South Hadley, Southampton, Ware, Westhampton, Williamsburg, Worthington,	213 1,605 10 10 785 11 2,193 17 98 25	382,900 1,365,200 5,200 5,600 778,900 10,970 1,123,000 117,500 24,050	74,581 634,651 - 3,600 213,672 1,905 504,786 3,400 36,850 3,742	348,200 8,980 1,246,889 7,323 131,190	350,880 2,723,959 10,407 34,850 778,945 18,400 2,152,004 15,627 228,160 31,975	49,149 638,915 3,563
1 2 3 4 5 6 7 8 9 10	COUNTY OF MID- DLESEX. Acton,	179 143 25 705 284 20 284 41 7,886	137,960 127,350 21,350 307,400 279,132 37,212 577,500 11,200 6,418,099 7,750		27,090 958,963 322,933 39,695 727,716 14,890 19,637,881 1,800	387,587 321,485 45,200 1,335,946 684,018 52,736 1,037,015 25,790 26,124,023 6,950	90,717 125,563 12,290 153,251 260,591 5,547 199,505 4,216 3,071,928 2,510
11 12 13 14 15 16 17	Chelmsford, Concord, Dracut, Dunstable, Everett, Framingham, Groton,	378 717 494 5 252 1,260 102	246,700 299,000 566,600 3,200 431,850 1,416,315 242,000	108,679 155,598 725 93,950 454,829	847,197 673,390 3,865 481,894 1,020,996	901,485 1,367,060 1,103,208 6,000 814,350 1,686,991 213,750	90,878 411,184 274,220 1,410 238,506 211,166 37,508

# PROFITS AND EARNINGS—BY CITIES AND TOWNS.—Con.

10.08 30.07 24.85 23.50 29.28 12.51 17.54	23.40 39.05 27.19 11.47 38.09 10.52 19.23 16.34 11.75 36.11	14.01 23.45 34.23 27.86 40.84 18.60 31.38 26.34 52.15	21,25 15.68 26.83 32.66 17.98 25,43 20.02 17.74 15.42 7.67	24.32 20.33 33.07 16.42 11.28 31.30 28.39 25.94 6.17	30.47 37.05 26.99 29.81 21.94 11.13 26.29 22.42 11.55 15.36	Percentage of gross profit of value of product.
104,951 154,646 144,317 792 107,346 253,678 35,895	47,036 39,790 5,891 152,039 85,150 7,506 138,352 3,251 2,997,488 1,160	58,062 354,308 1,353 3,821 124,619 2,498 282,580 2,475 29,866 4,641	51,334 16,411 5,331 10,736 209,695 49,470 2,588 4,686 14,649 6,585	280,487 53,135 7,056 1,785,285 8,630 43,475 298,198 89,726 156,275	\$28,676 3,575 14,697 16,32) 670,701 12,315 48,818 1,777,522 3,382 208,205	Estimated Interest and expenses.
-14,073 256,538 129,903 618 131,163 -42,512 1,613	43,681 85,773 6,489 1,212 175,441 —1,959 61,153 965 74,440 1,350	-8,913 284,607 2,210 -92,45 5,017 117,749 2,429 30,254 12,037	37,873 3,791 3,544 15,252 89,502 46,768 1,537 1,696 2,718 -2,765	215,714 20,756 11,372 282,658 -485 84,468 323,863 54,851 -76,038	\$26,445 5,560 16,825 22,855 255,732 -8,063 56,806 993,897 -547 39,506	Net profit or loss.
79.87 61.98 61.04 64.42 59.18 60.53 65,15	60.38 39.07 59.93 71.78 47.21 75.28 70.18 57.74 75.18 25.90	64.74 53.25 62.55 - 44.71 48.81 57.94 46.86 57.50 36 14	59.61 70.82 53.31 41.18 63.55 59.75 75.85 65.44 66.85 56.00	55.72 56.19 54.35 61.01 71.30 56.18 49.56 53.52 86.46	50.29 50.98 60.46 48.84 54.69 51.66 62.23 56.37 72.89 66.24	Percentage of stock used of value of product.
10 05 7.95 14.11 12.08 11.54 26.96 17.31	16 22 21.88 12.88 16.75 14.70 14.20 10.59 25.92 13 07 37.99	21.25 23.30 - 10.33 27.43 10.35 23.46 21.76 16.16 11.71	19.14 13.50 19.86 25.16 18.47 14.82 4.13 16.82 17.73 36.33	19.96 23.48 12.58 22.57 17.42 12.52 22.05 20.54 7.37	19.24 11.97 12.55 21.35 23.37 37.21 11.48 21.21 15.56 18.40	Percentage of wages paid of value of product.
11.64 11.31 13.08 13.20 13.18 15.03 16.79	12.13 12.37 12.83 11.38 12.44 14.23 13.34 12.60 11.47 16.69	16 55 13.00 13.00 10.96 15.99 13.57 13.13 15.84 13.08 14.51	12.23 12.73 16 12 13.49 13.85 13.07 12.56 13.03 13.01 13.21	13.75 14.62 20.41 14.17 11.95 10.63 13.61 16.10 12.01	15.85 14.50 12.59 12.42 15.88 14.81 12.15 14.38 13.77 12.91	Percentinge of interest and expenses of value of product.
$\begin{array}{r} -1.56 \\ 18.76 \\ 11.77 \\ 10.30 \\ 16.10 \\ -2.52 \\ .75 \end{array}$	11.27 26.68 14.36 .09 25.65 —3.71 5.89 3.74 .28 19.42	-2.54 10.45 21.23 - 11.87 27.27 5 47 15.54 13.26 37.64	9.02 2 95 10.71 19.17 4 13 12.36 7.46 4 71 2 41 - 5.54	10 57 5.71 12.66 2 25 67 20 67 14 78 9.84 5.84	14.62 22.55 14.40 17.39 6.06 -3.68 14.14 8.04 -2.22 2.45	Percentage of net profit or loss of value of product.
2,384 1,906 2,233 1,200 3,231 1,338 2,095	2,165 2,248 1,808 1,804 2,403 2,636 3,651 629 3,312 579	1,647 1,697 1,040 3,485 992 1,672 981 919 2,328 1,279	1,493 1,952 972 903 1,621 2,113 5,150 1,893 1,563 1,038	1,326 1,408 1,592 1,761 1,760 2,538 1,862 1,237 5,082	\$1,424 2,240 1,557 1,527 1,237 710 2,244 1,456 2,231 1,835	Average yearly pro- duct per empioy é
-37 00 357 00 262 00 123 00 520 00 -33 00 15 00	244 00 599 00 259 00 1 71 617 00 —97 00 215 00 9 43 112 00	-41 00 177 00 221 00 - 118 00 456 00 53 00 142 00 308 00 481 00	134 00 57 0.) 104 00 173 00 67 00 261 00 384 00 89 00 89 00 -57 00	140 00 80 09 324 00 40 00 —11 00 524 00 275 00 121 00 —296 00	\$208 00 505 00 224 00 265 00 74 00 -26 00 317 00 117 00 -49 00 44 00	Average yesrly net profit per emplové.
239 151 314 145 372 360 362	351 491 232 317 353 374 386 163 432 220	350 395 - 360 272 173 230 200 376 149	285 262 193 236 299 313 212 318 277 377	264 330 200 397 306 317 411 254 374	\$273 263 195 326 289 264 257 309 347 341	Average yearly earnings of each employe.
11 12 13 14 15 16 17	1 2 3 4 5 6 7 8 9	11 12 13 14 15 16 17 18 19 20	1 2 3 4 5 6 7 8 9	11 12 13 14 15 16 17 18 19	1 2 3 4 5 6 7 8 9	

### PROFITS AND EARNINGS - BY CITIES AND TOWNS - Con.

Service of the last							
	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
18 19 20	COUNTY OF MID- DLESEX— Con. Holliston, . Hopkinton, .	800 1,194 1,255	\$135,010 443,000 467,400	\$210,672 476,470 494,490	1,294,366	\$844,070 2,020,700 2,297,816	\$107,577 249,864 218,626
21 22 23 24 25 26 27 28 29 30	Lexington, Lincoln,	49 7 31 20,572 1,437 3,486 965 856 176 1,994	19,725 6,600 16,750 19,021,450 883,250 983,240 1,047,000 780,900 47,500 1,013,550	15,925 725 8,860 5,954,879 533,153 1,451,972 308,000 236,519 71,800 747,524	12,560 31,550 15,739,027 1,791,525 3,571,634 1,209,225 950,895	323,550 16,780 46,750 28,656,196 2,836,229 5,565,208 2,226,700 1,374,350 252,610 3,595,749	25,400 3,495 6,340 6,962,290 511,551 541,602 709,475 186,936 60,375 433,043
31 32 33 34 35 36 37 38 39	Newton, North Reading, Pepperell, Reading, Sherborn, Shirley, Somerville, Stoneham, Stow, Sudbury,	907 52 536 454 81 269 953 1,389 84	805,300 27,900 308,500 106,274 28,000 250,650 1,482,795 590,400 110,800 27,500	15,165	88,006 684,300 383,590 38,098 146,647 4,442,692 1,771,254 179,919	1,874,370 111,640 930,025 593,016 63,925 284,753 5,447,035 2,589,650 245,495 79,355	297,988 8,469 111,375 141,920 12,253 81,527 589,835 297,964 36,322 10,505
41 42 43 44 45 46 47 48 49 50	Tewksbury, Townsend,	28 190 25 1,147 3,171 752 565 339 57 570	51,000 236,600 19,200 1,216,200 2,601,850 959,450 124,200 421,335 35,100 567,600	8,064 60,995 8,615 318,919 1,345,3761 275,452 98,561 12,760 172,133	171,465 48,615 527,576 1,599,432 1,049,223 870,386 490,441 29,200	86,400 267,660 68,300 1,057,880 3,447,646 1,842,126 1,228,217 826,255 69,985 2,077,840	24,136 35,200 11,070 211,385 502,842 433,142 82,379 237,253 28,025 423,136
51	Woburn,	2,205	1,877,389	854,260	3,863,823	5,556,396	838,313
1 2 3 4 5 6 7 8 9	COUNTY OF NOR-FOLK.  Bellingham, Braintree, Brookline, Canton, Cohasset, Dedham, Foxborough, Franklin, Holbrook, Hyde Park,	180 342 305 740 9 664 1,569 1,168 1,157	265,500 320,500 342,350 885,500 12,800 1,327,000 513,550 796,450 489,850 472,264	66,474 122,422 188,159 267,770 4,078 271,234 298,203 354,925 446,800 170,218	174,500 1,221,613 14,800 676,168 708,451 1,410,447 1,363,202	467,665 641,407 457,550 1,548,892 21,000 1,260,627 1,068,881 2,112,467 2,013,700 866,471	121,571 74,917 94,891 59,509 2,122 313,225 62,227 347,095 203,698 199,463
11 12 13 14 15 16 17 18 19 20	Medfield, Medway, Milton, Needham, Norfolk, Norwood, Quincy, Randolph, Sharon, Stoughton,	627 1,132 219 917 110 295 1,374 806 144 803	385,900 311,500 541,800 562,050 124,500 367,400 712,300 257,000 89,400 636,000	194,723 392,891 98,395 271,113 26,999 150,885 566,513 328,793 34,114 313,724	515,350 777,780 410,275 767,036 248,343 940,414 897,710 820,625 110,102	786,031 1,366,600 614,430 1,277,381 318,500 1,204,450 1,843,321 1,354,165 171,513 1,742,474	75,958 195,929 105,760 239,172 48,158 113,151 379,098 204,747 27,297 308,970
21 22 23	Walpole,	277 2,843 468	266,550 1,428,230 192,600	88,346 1,244,786 203,142	2,616,886	824,896 4,556,927 529,900	112,430 695,255 114,158

### PROFITS AND EARNINGS - BY CITIES AND TOWNS. - Con.

13.62 15.25 21.54	9.66 14.33 17.21 18.72 13.54 9.40 20.56 15.11 15.91 17.73	25.99 11.68 20.73 3.85 10.10 24.84 5.82 16.43 10.11 23.02	15.08	27.93 13.15 16.20 19.98 14.59 23.51 6.71 28.71 40.04 20.36	15.89 7.58 11.98 23.93 19.16 28.63 10.83 11.50 14.79 13.23	7.85 20 82 13 56 24 29 18.04 9.73 31 86 13 60 23.90 12.04	12.74 12.36 9.51	Percentage of gross profit of value of product.
98,483 541,387 64,546	101,757 155,350 93,951 161,461 39,320 142,489 227,070 150,837 22,515 212,407	62,697 83,371 66,296 208,019 2,868 205,683 137,701 259,034 230,761 114,983	668,283	11,700 40,962 7,982 178,760 500,876 241,780 130,274 107,906 9,105 241,840	235,755 12,838 111,513 65,678 8,073 43,514 633,671 294,389 31,198 9,586	33,539 2,074 5,680 4,006,907 336,618 615,515 285,490 184,289 28,711 420,388	\$92,508 228,650 257,826	Estimated interest and expenses.
13,947 153,868 49,612	-25,799 40,579 11,809 77,711 3,838 -29,338 152,028 53,910 4,782 96,563	58,874 -8,454 28,595 -148,510 107,542 -75,474 88,061 -27,063 84,480	170,030	12,436 -5,762 3,088 32,625 1,966 191,362 -47,895 129,347 18,920 181,296	63,233 -4,369 -138 76,242 4,180 38,013 -43,836 3,575 5,124 919	-8,139 1,421 660 2,955,383 174,933 -73,913 423,985 2,647 31,664 12,655	\$15,069 21,214 —39,200	Net profit or loss.
75.67 57.43 40 12	65.57 56.92 66.77 60.05 77.98 78.08 48.70 60.60 64.20 64.36	59.79 69.23 38.14 78.87 70.48 53.64 66.28 66.77 67.70 57.33	69.54	62.73 64.06 71.18 49.87 46.39 56.96 70.86 59.36 41.73 71.35	63.06 78.83 73.58 56.26 59.60 51.50 81.56 68.40 73.29 75.55	87.23 74.85 67.48 54.92 63.16 64.18 54.31 69.19 47.68 67.17	62 30 64.06 68.97	Percentage of stock used of value of product.
10.71 27.32 38.34	24.77 28.75 16.02 21.23 8.48 12.52 30.74 24.29 19.89 18.01	14.22 19.09 41.13 17.28 19.42 21.52 27.90 16.80 22.19 19.65	15.38	9.34 22.79 12.62 30.15 39.02 19.53 22.43 11.93 18.23 8.29	21.05 13.59 14.44 19.81 21.24 19.87 7.61 20.10 11.92 11.22	4.92 4 33 18.96 20.79 18.80 26 09 13 83 17.21 28 42 20.79	24.96 23.58 21.52	Percentage of wages paid of value of product.
11.93 11.88 12.18	12.94 11.36 15.29 12.64 12.34 11.83 12.32 11.13 13.12 12.19	13.40 12.99 14.48 13.43 13.65 16.31 12.88 12.26 11.45 13.27	12.02	13 54 15 30 11.69 16 90 14 53 13.12 10 60 13 06 13.01 11 63	12.57 11.49 11.99 11.07 12.62 15.28 11.63 11.37 12.71 12.07	10.36 12.36 12.15 13.98 11.87 11.06 12.82 13.41 11.37 11.69	10.96 11.31 11.22	Percentage of interest and expenses of value of product.
1 69 3 37 9.36	-3.28 2 97 1 92 6.08 1.20 -2.43 8 24 3.98 2.79 5.54	12.59 -1.31 -6.25 -9.58 -3.55 -3.55 -7.06 4.17 -1.34 9.75	3.06	14.39 -2.15 4 51 3.08 .06 10 39 -3.89 15.65 27.03 8.73	3 32 -3 91 - 01 12 86 6 54 13.35 - 80 .13 2 08 1.16	-2.51 8.46 1.41 10 31 6.17 -1.33 19.04 .19 12 53 .35	1.78 1.05 —1.71	Percentage of net profit or loss of value of product.
2,978 1,603 1,132	1,253 1,207 2,805 1,393 2,895 4,082 1,341 1,680 1,191 2,169	2,598 1,875 1,500 2,093 2,333 1,898 681 1,808 1,740 1,719	2,519	3,085 1,408 2,732 922 1,087 2,450 2,173 2,437 1,227 3,645	2,066 2,146 1,735 1,306 789 1,058 5,715 1,864 2,922 3,052	6,603 2,397 1,508 1,393 1,973 1,596 2,307 1,605 1,435 1,803	\$1,055 1,692 1,830	Average yearly product per employe.
50 00 54 00 106 00	-41 00 35 00 53 00 84 00 34 00 -99 00 110 00 66 00 33 00 120 00	327 00 -24 00 93 00 -200 00 -82 00 161 00 -48 00 -23 00 167 00	77 00	444 00 -30 00 123 00 28 00 62 254 00 -84 00 381 00 331 00 318 60	68 00 -84 00 - 25 167 00 51 00 141 00 -46 00 2 57 61 00 35 00	-166 00 203 00 21 00 143 00 122 00 -21 00 439 00 3 09 179 00 6 34	\$18 00 17 00 —31 00	Average yearly net profit per employé.
319 438 434	310 347 449 295 245 511 412 407 236 390	369 357 616 361 453 408 190 303 386 337	387	288 321 344 278 424 478 487 290 223 301	434 291 251 258 167 210 434 374 348 342	325 103 285 289 371 416 319 276 407 374	\$263 399 394	Average yearly earn- ings of each em- ployé.
21 22 23	11 12 13 14 15 16 17 18 19 20	1 2 3 4 5 6 7 8 9	51	41 42 43 44 45 46 47 48 49 30	31 32 33 34 35 36 37 38 39	21 22 23 24 25 26 27 28 29 30	18 19 20	

### PROFITS AND EARNINGS—BY CITIES AND TOWNS—Con.

	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6 7 8 9	COUNTY OF PLY- MOUTH. Abington, Bridgewater, Broekton, Carver, Duxbury, East Bridgewater, Halifux, Hanover, Hanson, Hingham,	435 518 4,725 103 67 386 23 288 107 358	\$208,800 628,000 1,663,716 62,300 46,300 252,250 11,520 138,600 115,250 221,500	\$211,091 212,958 2,279,934 32,710 17,250 119,644 3,343 100,348 31,800 111,752	5,433,333 57,685 99,950 186,501 12,902 311,895 117,075	\$669,150 1,110,532 8,750,992 108,622 142,700 422,441 20,645 527,515 179,000 553,416	\$67,724 90,556 1,037,725 18,227 25,500 116,296 4,400 115,272 30,125 136,842
11 12 13 14 15 16 17 18 19 20	Kingston, Lakeville, Marion, Marshfield, Mattapoisett, Middleborough, Pembroke, Plymouth, Plympton, Rochester,	183 12 35 38 30 981 156 924 80 31	132,200 6,500 23,800 28,800 30,100 498,400 42,800 1,147,300 47,000 30,950	73,800 2,250 5,300 9,160 8,150 355,353 36,295 329,654 18,798 5,355	12,375 9,050 33,049	315,535 17,250 25,240 62,155 41,750 1,330,848 188,614 2,145,381 88,799 61,160	47,190 2,625 10,890 19,946 12,950 176,425 35,735 304,153 24,815 11,205
21 22 23 24 25 26	Rockland, Seituate, South Abington, . South Scituate, . Wareham, West Bridgewater,	1,532 71 1,623 346 474 179	630,500 34,825 1,262,255 92,050 378,900 49,025	658,848 20,527 695,771 114,496 166,821 69,360	78,943 1,751,286 203,520 508,097	$\begin{array}{c} 2,371,586\\ 124,835\\ 2,720,641\\ 369,590\\ 849,981\\ 250,500 \end{array}$	233,780 25,365 273,584 51,574 175,063 41,485
$\begin{array}{c} 1 \\ 2 \\ 3 \end{array}$	COUNTY OF SUFFOLK. Boston, Chelsea, Revere,	56,813 1,630 89	42,750,134 2,008,150 41,500	23,715,140 675,478 18,010	2,274,694	123,366,137 3,469,616 63,800	22,064,390 519,444 22,590
1 2 3 4 5 6 7 8 9	COUNTY OF WORCESTER. Ashburnham, Athol, Auburn, Burre, Berlin, Blackstone, Bolton, Boylston, Brookfield, Charlton,	206 937 202 262 66 1,185 19 132 442	71,200 436,379 134,000 141,525 29,800 1,579,000 15,300 211,000 234,500 108,255	82,530 308,427 52,000 82,740 27,713 336,871 3,076 27,887 153,985 69,427	709,644 164,150 169,657 111,873 1,207,351 15,460 128,115 404,058	255,375 1,234,524 240,750 330,964 147,875 1,855,320 24,725 185,001 735,650 378,250	53,190 216,453 24,600 78,567 8,289 311,098 6,189 28,999 177,607 84,718
11 12 13 14 15 16 17 18 19 20	Clinton, Dana, Douglas, Dudley, Fitchburg, Gardner, Grafton, Hardwick, Harvard, Holden,	2,674 124 361 936: 2,283 1,212 720 21 50 538	2,233,447 61,155 429,700 1,220,000 2,527,451 1,335,250 672,500 8,360 62,200 431,000	857,802 49,700 150,900 249,553 997,270 541,736 227,285 4,246 11,550 160,695	33,839 245,354 867,344 2,633,898 1,165,850 834,858 21,961 59,225	3,310,216 107,190 514,623 1,590,053 4,597,578 1,954,555 1,218,328 34,420 83,325 1,052,699	808,833 23,651 118,369 473,156 966,410 246,969 156,185 8,213 12,550 237,809
21 22 23 24 25 26 27 28	Hubbardston, Lancaster, Leicester, Leomi.ster, Lunenburg, Mendon, Milford, Millbury,	90 159 535 1,583 42 46 2,431 1,057		43,163 197,330 594,433 12,015 17,665 936,166	141,084 972,207 904,723 256,285 96,650 2,161,857	161,700 234,770 1,498,066 1,894,955 356,025 132,768 3,541,561 1,911,805	

### PROFITS AND EARNINGS - BY CITIES AND TOWNS - Con.

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Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employe.	Average yearly earn- ings of each em- ployé.	
							.			
10.12 8.16 11.85 16.78 17.86 27.52 21.31 21.85 16.83 24.72	\$79,443 148,733 974,922 14,600 17,048 57,379 2,756 61,068 24,815 68,632	-\$11,719 -58,177 62,803 3,627 8,452 58,917 1,644 54,204 5,310 68,210	58.33 72.67 62.09 53.11 70.05 44.15 62.50 59.13 65.41 55.08	31.55 19.17 26.06 30.11 12.09 28.33 16.19 19.02 17.76 20.20	11.87 13.39 11.14 13.44 11.94 13.58 13.55 11.58 13.87 12.40	-1.75 -5.23 .71 3.34 5.92 13.94 7.96 10.27 2.96 12.32	2,143 1,852 1,054 2,129 1,094 897 1,831 1,672 1,545	-\$26 00 -112 00 13 00 35 00 126 00 152 00 71 00 188 00 49 00 190 00	\$485 411 482 317 257 309 145 348 297 312	1 2 3 4 5 6 7 8 9
14.95 15.21 43.14 32.09 31.01 13.25 18.94 14.17 27.94 18.32	39,487 2,115 3,952 7,944 5,981 162,989 21,429 283,376 11,700 7,973	7,703 510 6,938 12,002 6,969 13,436 14,306 20,777 13,115 3,232	61.66 71.74 35.86 53.17 49.47 60.05 61.81 70.46 50.89 72.92	23.39 13.05 21.00 14.74 19.52 26.70 19.25 15.37 21.17 8.76	12.51 12.26 15.65 12.78 14.32 12.24 11.36 13.21 13.17 13.04	2.44 2.95 27.49 19.31 16.69 1.01 7.58 .96 14.77 5.28	1,724 1,437 721 1,635 1,391 1,356 1,209 2,321 1,109 1,972	42 00 42 00 198 00 315 00 232 00 13 00 91 00 22 00 163 00 104 00	403   187   151   241   271   362   232   356   234   172	11 12 13 14 15 16 17 18 19 20
9.86 20.31 10.06 13.95 20.59 16.56	274,989 14,573 347,799 42,482 107,732 27,992	$\begin{array}{c} -41,209 \\ 10,792 \\ -74,215 \\ 9,092 \\ 67,331 \\ 13,493 \end{array}$	62.36 63.24 64.37 55.07 59.78 55.75	27.78 16.45 25.57 30.98 19.63 27.69	11.59 11.67 12.78 11.49 12.67 11.18	$\begin{array}{r} -1.73 \\ 8.64 \\ -2.72 \\ 2.46 \\ 7.92 \\ 5.38 \end{array}$	1,548 1,758 1,676 1,068 1,793 1,399	$\begin{array}{c} -26 & 00 \\ 152 & 00 \\ -45 & 00 \\ 26 & 00 \\ 142 & 00 \\ 75 & 00 \end{array}$	439 289 428 330 351 387	21 22 23 24 25 26
17.88 14 97 35.40	14,901,622 467,451 8,870	7,162,768 51,993 13,720	62.89 65.56 36.37	19.23 19.47 28.23	12.08 13.47 13.90	5.80 $1.50$ $21.50$	2,171 2,129 716	126 00 32 00 154 00	417 414 202	1 2 3
20.82 17.53 10.21 23 73 5.60 16 76 25.03 15.67 24.14 22.39	29,810 149,635 32,115 41,588 16,576 280,272 3,391 31,160 87,635 44,320	23,380 66,818 -7,515 36,979 -8,287 30,826 2,798 -2,161 89,972 40,398	46.86 57.48 68.19 51.27 75.66 65.08 62.53 69.25 54.93 59.25	32,32 24,99 21,60 25,00 18,74 18,16 12,44 15,08 20,93 18,36	11 67 12.12 13.33 12.56 11.20 15.10 13.71 16.84 11.91 11.71	9.15 5.41 -3.12 11.17 -5.60 1.66 11.32 -1.17 12.23 10.68	1,239 1,317 1,192 1,263 2,240 1,565 1,301 1,401 1,664 1,990	113 00 71 00 -37 00 141 00 -125 00 26 00 147 00 -16 00 203 00 212 00	400 329 257 315 419 284 161 211 348 365	1 2 3 4 5 6 7 8 9
24.43 22.06 23.00 29.75 21.01 12.63 12.81 23.86 15.06 22.59	465,028 14,388 77,244 232,205 611,405 275,571 162,183 3,944 12,065 131,130	343,805 9,263 41,125 240,951 355,005 -28,602 -5,998 4,269 485 106,679	49.65 31.57 47.68 54.55 57.29 59.65 68.53 63.80 71.08 62.14	25.92 46.37 29.32 15.70 21.70 27.72 18.66 12.34 13.86 15.27	14.05 13 42 15.00 14.60 13.29 14.09 13.31 11.46 14.48 12.46	10.38 8.64 8 00 15.15 7.72 —1.46 —.50 12.40 .58 10.13	1,237 864 1,425 1,698 2,013 1,612 1,692 1,639 1,666 1,956	128 00 74 00 113 00 257 00 155 00 -23 00 -8 33 203 00 9 70 198 00	320 400 418 266 436 446 315 202 231 298	11 12 13 14 15 16 17 18 19 20
29.53 21.52 21.93 20.88 24.64 13.89 12.52 16.64	19,695 32,759 201,731 241,257 39,909 14,348 433,812 251,799	28,055 17,764 126,798 154,542 47,816 4,105 9,726 66,421	72.80	13.36 18 39 13.17 31.37 3.37 13.31 26 44 21.62	12.18 13.95 13.47 12.73 11.21 10.80 12.25 13.17	17 35 7.57 8.46 8.15 13.43 3.09 .27 3.47	1,796 1,476 2,800 1,197 8,476 2,886 1,456 1,809	311 00 111 00 237 00 97 00 1,138 00 89 00 4 00 63 00	240 271 368 375 286 384 385 391	21 22 23 24 25 26 27 28

# PROFITS AND EARNINGS — BY CITIES AND TOWNS — Con.

	COUNTIES, CITIES AND TOWNS.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
29 30	COUNTY OF WORCESTER — Con. New Braintree,*. Northborough, .	4 451	\$4,132 276,200	\$1,251 124,706	\$5,275 243,798	\$786 <b>,</b> 063	\$417,559
31 32	Northbridge, North Brookfield,	1,403 1,626	1,472,125 351,300	461,341 554,799	732,277 1,671,611	1,540,924 2,456,714	347,306 230,304
33 34 35	Oakham, Oxford,	45 584 18	$25,600 \ 429,200 \ 7,050$	8,299 131,709 4,537	434,720 $21,175$	107,283 699,400 33,395	14,403 132,971 7,683
36 37 38	Petersham, Phillipston, Princeton,	33 15 45	20,700 9,850 30,650	6,695 4,597 13,467	24,207 $12,335$ $37,240$	40,265 21,943 88,350	9,363 5,011 37,643
39 40	Royalston, Rutland,	128 9	138,000 12,375	38,005 1,440		222,095 14,280	72,029 6,155
41 42 43	Shrewsbury, . Southborough, . Southbridge, .	$\frac{22}{424}$ $1,422$	20,400 301,600 1,666,150	8,195 155,979 372,747	11,885 389,292 1,284,325	$\begin{array}{c} 23,580 \\ 626,955 \\ 1,892,396 \end{array}$	3,500 81,684 235,324
$\frac{44}{45}$	Spencer, Sterling,	1,757 72	930,340 59,700	773,477 23,930	2,105,277 104,743	3,291,373 153,978	412,619 25,305
46 47 48	Sturbridge, Sutton,	$\frac{420}{744}$ $\frac{592}{}$	576,100 470,300 355,050	$\begin{array}{c} 151,481 \\ 221,104 \\ 205,485 \end{array}$	231,864 451,339 419,696	554,699 772,201 773,706	171,354 99,758 148,525
49 50	Upton,	1,431 696	453,150 773,200	280,285 227,988	584,160 808,436	1,029,312 1,312,582	164,867 $276,158$
51 52 53	Warren, Webster, Westborough,	1,313 1,479 1,735	1,281,850 1,038,650 494,700	408,432 $445,229$ $506,971$	1,166,429 1,346,494 1,084,518	2,138,193 2,117,128 1,725,775	563,332 325,405 134,286
54 <b>5</b> 5	West Boylston, . West Brookfield,	$705 \\ 312$	564,000 148,100	153,655 102,505	418,856 278,813	763,103 474,025	190,59 <b>2</b> 92,707
56 57 58	Westminister, . Winchendon, . Worcester,	261 727 14,332	128,800 698,100 10,101,904	$\begin{array}{c} 65,450 \\ 220,912 \\ 5,932,921 \end{array}$	214,405 596,872 15,021,324	333,850 1,028,313 24,758,457	53,995 210,529 3,804,21 <b>2</b>

# PROFITS AND EARNINGS—BY CITIES AND TOWNS—Con.

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\$1.160	_	_	_	_	_			\$210	29
	\$322.381	31.02	15.86	19.11	41.01	\$1.749	\$774 00	276	30
,-,-	4022,001	31.02	10,00	12.11	41.01	ψ1,172	φ114 00		,50
242,420	104,886	47.53	29.94	15.73	6.80	1.098	74 00	328	31
266,749		68.04			-1.48				32
12,264	2,139	78.84							33
95,692		62.16							34
3,763	3,920	63 41			11.74	1.855		252	35
5,269	4,094	60.12	16.63	13.08	10.17	1.220	124 00		36
2,785	2,226	56.22				1.462			37
	26,969			12.08		1.963			38
			17.11	13.73		1.735			39
2,171	3,984	46.82	10.09	15.20	27.89	1,586	442 00	160	40
9 580	69	50.10	91.75	15 10	21	1.071	9.50	970	41
80.700							-5 /2		41
				15.00	0 0 1	1,27	27.00		43
281.058	97.661					1,000	-37 00		44
18 980				19 29	1.11	9 128			45
00.036	81 31 8		07 21	16.99	11.66	1 200			46
	5.680				14.00	1,027			47
98 674	19.851	51.95	26.56	19.75		1.206	81.00		48
					9.97				49
	98 508		17.27		7.51		142 00		50
111,000	20,300	01.00	11.01	10.00	1.01	1,000	144 00	921	90
290,730	272,602	54.56	19.10	13.59	12.75	1,628	208 00	311	51
274,032	51,373	63.60	21.03	12.94	2.43	1,431	34 00	301	52
202,260	-67,974	62.84	29.38	11.71	-3 93	994	-39 00	292	53
110,150	80,442	54.89	20.14	13.13	11.84	1,082	114 00	218	54
56,289	36,418	-58.82	21.63	11.87	7.68	1,519	116 00	328	55
	12,882	64.22	19.61	12.31	3.86	1,279	49 (0)	250	56
144,717	65,812	58.05	21.48	14 07	6.40	1,414	90 00	303	57
3,081,960	722,252	60,67	23.97	12,45	2.91	1,727	50 00	414	58
	12,264 95,692 3,763 5,269 2,785 10,674 30,490 2,171 3,582 80,792 289,299 384,958 18,980 90,036 105,438 98,674 130,120 177,650 290,730 274,032 202,260 110,150 56,289 41,113	\$1,160 \$1,160 \$5,178 \$322,381 242,420 104,886 266,749 -36,445 112,264 2139 95,992 3,763 3,920 5,209 4,094 41,533 2,171 3,984 3,582 86,792 28,299 -55,885 29,191 3,582 86,792 28,299 -53,885 384,058 27,661 18,980 6,325 90,036 18,980 80,792 19,892 10,490 11,593 21,171 3,984 11,593	\$1,160 \$1,160 \$5,178 \$322,381 242,420 104,886 47.53 266,749 -36,445 68,044 2,139 3,763 3,763 3,920 61,45 5,269 4,094 60,12 2,785 2,226 56,292 10,674 25,069 4,094 60,12 2,785 2,2785 2,2785 2,2785 2,2785 2,171 3,984 46,12 2,171 3,984 46,82 2,171 3,984 46,82 2,171 3,984 46,82 2,171 3,984 46,82 3,582 -32,885 6,325 68,03 2,171 3,984 46,82 2,171 3,984 46,82 2,171 3,984 46,82 2,171 3,984 46,82 2,171 3,984 46,82 2,171 3,984 46,82 3,582 -5,680 6,325 68,03 2,171 3,984 46,82 2,171 3,984 46,82 2,171 3,984 46,82 3,582 -5,880 6,325 68,03 90,036 81,318 41,530 90,036 81,318 41,530 90,036 81,318 41,530 96,632 41,533 68,03 96,036 81,318 41,530 98,508 61,29 34,747 56,76 49,851 58,45 98,508 61,59 202,260 -67,974 62,84 56,289 36,488 36,4	\$1,160	\$1,160   -   -   -	\$1,160   50,178   \$322,381   31,02   15,86   12,111   41,01   242,420   104,886   47,53   29,94   15,73   68,00   26,79   62,16   18,83   13,68   53,37   62,16   13,16   12,264   2,139   78,84   7,74   11,43   1,99   12,264   2,139   78,84   7,74   11,43   1,99   1,26   11,74   1,264   2,139   78,84   7,74   11,43   1,99   1,26   11,74   1,27   62,16   16,63   13,08   10,17   1,74   1,97   1,97   1	\$1,160   \$1,742   \$1,	\$1,160	\$1,160   \$1,742   \$714   \$1,000   \$1,742   \$714   \$1,000   \$266,749   \$1,266   \$1,241   \$1,462   \$1,460   \$1,742   \$1,000   \$2,259   \$1,000   \$1,260   \$1,000   \$1,200   \$2,763   \$2,763   \$4,000   \$2,763   \$2,763   \$4,000   \$1,266   \$1,774   \$1,855   \$2,170   \$2,775   \$2,77

### PROFITS AND EARNINGS — BY INDUSTRIES.

	INDUSTRIES.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1	Agricultural implements,	971	\$900,500	\$365,396	\$631,552	<b>\$1,663,392</b>	\$666,444
2	Arms and ammu-	1,495	3,540,055	693,037	530,478	1,342,496	118,981
4 5	Artificial teeth and dental work, Artisans' tools, Awnings and tents,	32 2,468 64	$\substack{119,825 \\ 2,800,774 \\ 22,700}$	18,438 1,027,772 24,350	1,053,266	125,514 2,725,270 92,750	$70,524 \\ 644,232 \\ 16,160$
6 7 8	Boots and shoes,	65,552 2,228	22,656,523 1,012,355	26,070,266 683,576	66,357,826 1,565,317	105,118,299 2,813,621	12,690,207 564,728
9	Brick, tiles, and sewer pipe,. Brooms, brushes,. Building,	2,254 949 13,681	1,498,000 537,500 4,605,700	426,699 280,554 6,035,972	817,387	1,162 966 1,429,160 20,677,929	292,888 331,219 3,937,604
11	Burial cases, cask- ets, coffins, etc., .	226	361,300	138,181	266,262	488,935	84,492
12	Buttons and dress trimmings,	1,095	675,000	335,724	480,479	1,140,114	323,911
13	Carpetings,	3,349	3,812,147	955,194	3,190,391	5,191,490	1,045,905
14	Carriages and wag-	3,761	2,871,281	1,740,356	2,705,963	5,708,295	1,261,976
15	Cement, kaolin, lime, and plaster, Charcoal,	145 1	75,600 800	49,425 450	64,850 1,000	164,750 2,000	50,475 550
17 18 19	Chemical prepara- tions,	23 1,576 19,316	171,750 1,786,350 7,450,414	9,812 876,974 5,883,574	736,053	97,949 1,902,203 27,253,582	17,704 289,176 5,105,693
20 21	Concrete walks, paving, etc., Cooking, lighting,	18	12,000	8,260	14,360	28,000	5,380
22 23 24 25	and heating apparatus, Cordage and twine, Corks, Cotton goods, Cotton, woollen, and other textiles,	1,424 1,238 78 61,617	1,805,700 1,713,150 38,434 72,670,142 6,002,185	706,316 384,601 23,249 15,877,096	2,362,237 68,467 36,644,605	2,001,459 3,271,741 124,434 68,566,182 8,557,209	561,466 524,903 32,718 16,044,481 2,345,288
26	Crayons, pencils, crucibles, etc., .	36	65,500	17,724	42,070	75,452	15,658
27	Drugs and medi-	766	1,461,000	358,479	1,619,907	<b>2,</b> 993,712	1,015,326
28 29	Dyeing and finish- ing textiles, Dyestuffs,	4,945 64	8,613,500 161,000	1,815,431 29,994	4,566,174 190,411	9,482,939 300,814	3,101,334 80,409
30	Earthen and stone-	04	101,000	20,004	100,411	500,014	00,100
31 32	ware, Electroplating, . Emery and sand	202 144	177,500 141,350	89,325 61,166		229,336 253, <b>6</b> 00	93,771 104,044
	paper and cloth,	142	348,500	64,057	241,773	465,572	159,742
33 34 35	Fancy articles, . Fertilizers, . Fireworks and	162 480	125,375 1,653,050	33,375 210,866	1,330,650	110,200 2,075,080	31,325 $533,564$
36	matches, Flax and linen	81	70,500	29,636		161,474	25,477
37 38	goods, Food preparations, Furniture,	1,345 6,652 7,445	1,225,000 11,410,708 4,982,594	315,517 2,819,184 3,240,630	59,026,652	1,521,380 68,035,755 11,196,827	257,408 6,189,919 2,097,3 <b>79</b>
39 40	Glass, Glue, isinglass, and	1,038	878,650	431,853	364,494	968,685	172,338
1217	starch,	295	405,400	105,529	414,384	616,121	96,208

# PROFITS AND EARNINGS—BY INDUSTRIES.

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average y arly net profit per employé.	Average yearly earnings of each employe.	
40.06	\$220,369	\$446,075	37.97	21.97	13.24	26,82	\$1,713	\$459 00	\$376	1
8.87	346,653	-227,672	39.51	51.62	25.82	-16.95	897	-152 00	463	2
56.19 $23.64$ $17.43$	19,741 440,573 10,637	50,783 203,659 5,523	29.12 38.65 56.32	14.69 37.71 26.25	15.73 16.17 11.47	40 46 7.47 5.96	3,922 1,104 1,449	1,587 00 82 00 86 00	576 416 380	3 4 5
$\begin{array}{c} 12.07 \\ 20.07 \\ 25.18 \end{array}$	11,871,221 342,103 206,177	818,986 222,625 86,711	63.13 55.63 38 12	24.80 24.30 36.69	11.29 12.16 17.74	.78 7.91 7.45	1,603 $1,262$ $515$	12 00 99 00 38 00	397 306 189	6 7 8
$\frac{23.18}{19.04}$	175,166 2,344,135	156,053 1,593,469	57.19 51.76	19.63 29.20	12.26 11.33	10.92 7.71	1,505 1,511	$\frac{164\ 00}{116\ 00}$	$\frac{295}{441}$	9 10
17.28	70,572	13,920	54.46	28.26	14.43	2 85	2,163	61 00	611	11
28.41	154,511	169,400	42.14	29.45	13.55	14.86	1,041	153 00	306	12
20.15	747,878	298,027	61.45	18.40	14.41	5.74	1,550	88 00	285	13
22.11	743,006	518,970	47.40	30 49	13,02	9.09	1,517	138 00	462	14
$\frac{30.64}{27.50}$	21,011 248	29,464 302	39.36 50.00	$\frac{30}{22.50}$	12.75 $12.40$	17.89 15.10	1,136   2,000	203 00 302 00	340 450	15 16
18.07 $15.20$ $18.73$	20,100 297,401 3,172,383	-2,896 $-8,225$ $1,933,310$	71.91 38.70 59.68	$\begin{array}{c} 10.02 \\ 46.10 \\ 21.59 \end{array}$	20.52 15.63 11.64	-2.45 $43$ $7.09$	4,258 1,206 1,411	$\begin{array}{cccc} -104 & 00 \\ -5 & 21 \\ 100 & 00 \end{array}$	426 556 304	17 18 19
19.21	3,520	1,860	51.29	29.50	12.57	6.64	1,555	103 00	458	20
28.05 16.04 26.29 23.39	308,488 429,963 14,749 11,216,827	252,978 94,940 17,969 4,827,654	36.66 72.20 55.02 53.45	35 29 11.76 18.69 23.16	15.41 13.14 11.85 16.35	12 64 2.90 14 44 7.04	1,405 2,642 1,595 1,112	177 00 76 00 230 00 78 00	496 310 298 258	21 22 23 24
27.41	1,215,852	1,129,436	54.75	17.84	14.21	13.20	1,780	235 00	317	25
20.75	11,475	4,183	55,76	23,49	15.20	5,55	2,095	116 00	492	26
33,92	387,031	628,295	54.11	11.97	12.93	20.99	3,908	821 00	£67	27
32.70 26.73	1,465,104 39,741	1,636,230 40,668	48.15 63.30	19.15 9.97	15.45 13.21	17.25 13.52	1,917 4,700	330 00 635 00	367 468	28 29
40.88 41.02	33,584 33,841	60,187 70,203	20.17 34.86	38.95 24.12	14.64 13.34	26.24 27.68	1,135 1,761	297 00 487 00	442 424	30 31
34.31	67,467	92,275	51.93	13.76	14.49	19.82	3,278	649 00	451	32
28 42 25.71	18,543 306,691	12,782 226,873	41.29 64.13	30 29 10.16	16.82 14.78	11.60 10.93	680 4,323	78 00 473 00	206 439	33 34
15.77	20,377	5,100	65.87	18.36	12.62	3.15	1,993	62 00	365	35
16.91 9.09 18.73	225,638 7,488,218 1,418,638	31,770 $-1,298,293$ $678,741$	62 35 86,76 52.33	20.74 $4.15$ $28.94$	14.83 11.00 12.66	$-\frac{2.08}{-1.91}$ $\frac{6.07}{6.07}$	1,131 10,228 1,503	$\begin{array}{ccc} 23 & 00 \\ -194 & 00 \\ 91 & 00 \end{array}$	234 423 435	36 3 <b>7</b> 38
17.79	149,588	22,750	37,63	44.58	15.45	2.34	933	21 00	416	39
15.61	85,936	10,272	67.26	17.13	13.95	1 66	2,088	34 00	357	40

### PROFITS AND EARNINGS - BY INDUSTRIES - Continued.

	INDUSTRIES.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
41 42	Hair work, Hose; rubber, linen,	91	\$35,700	\$24,617	\$48,960	\$102,200	\$28,623
43	etc.,	25	55,000	7,057	41,777	58,487	9,653
44	specified,* Ink, mucilage, and	3,585	4,230,030	1,453,833	4,832,980	8,094,542	1,807,729
45	paste,	47	136,000	22,970	71,900	125,990	31,120
	horn goods, .	1,146	420,490	377,597	365,419	969,347	226,331
46	Jewelry burnish- ing and lapidary work,	51	45,500	24,482	61,575	119,700	33,643
47 48	Leather,	8,863	9,358,324	3,818,925	22,398,914	30,188,859	3,971,020
49	Liquors and beverages,	257	203,675	109,459	208,205	459,633	141,969
50	Liquors, malt and distilled, Lumber,	1,338 2,376	3,869,240 2,959,990	631,375 591,202	3,595,106 2,541,4:0	6,216,618 4,041,950	1,990,137 909,318
51	Machines and machinery,	14,263	14,455,406	6,901,109	9,796,143	20,894,545	4,197,293
52 53	Metals and metallic goods, Mixed textiles, .	24,621 7,498	22,313,542	10,410,038		40,190,569	8,028,610 2,944,468
54	Models and pat- terns,	126	7,166,800 49,550	2,528,476 58,224		13,043,829 136,033	54,834
55	Musical instru- ments and mate- rials,	3,111	3,259,266	1,809,626		5,012,799	1,037,532
56	Olls and illuminating fluids,	100	255,400	40,898	562,737	717,385	113,750
57 58	Paints, colors, and chemicals, Paper,	143 8,375	384,500 12,432,846	75,390 2,847,903		657,960 18,358,361	116,277 3,892,367
59 60	Perfumes and toilet preparations, Photographs and	110	99,100	41,990		380,600	165,690
	photographic materials,	649	364,450	241,315	257,759	734,288	235,214
61	Polishes and dress-	206	302,500	95,336	692,230	1,039,126	251,560
62	Printing and publishing,	7,413	4,940,432	3,787,404	3,698,591	10,474,684	2,988,689
63	Printing, dyeing, and bleaching, .	750	569,200	255,111	724,094	1,741,629	762,424
64	Railroad construc-	680	789,684	291,789	<b>974,</b> 360	1,366,485	100,336
65	Rubber and elastic goods,	3,494	3,077,000	1,145,170	,	6,990,856	1,375,513
66 67	Salt,	8	9,000	1,030	20	3,800	2,750
68 69 70 71 72	ments and appliances, Shipbuilding, Silk and silk goods, Sporting goods, Stone, Straw goods,	596 1,328 1,826 245 2,451 7,782	477,400 1,765,450 1,306,900 339,300 1,434,789 2,316,260	306,217 804,571 521,725 68,425 999,851 1,892,667	1,173,640 1,990,515 354,052	937,544 2,281,666 3,764,260 496,790 2,951,664 6,798,628	239,339 303,455 1,252,020 74,313 814,424 822,749
73 74	Tallow, candles, soap, and grease, Tobacco,	833 1,445	2,081,225 712,411	371,799 601,455		4,751,735 2,099,459	764,841 388,163

# PROFITS AND EARNINGS—BY INDUSTRIES—Continued.

							A STATE OF THE PARTY OF THE PAR	Contract of the Contract of th	-	
Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	reentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit per employé.	Average vearly earnings of each employe.	
of.	r kpe	tit c	age of.	of of ct.	exp of 1	of of	37.5	Ag	, e	
odu odu	mat d e.	l) ro	reentag used of product	reentag paid of product.	d d	profit or value of p	Ct 1	nge	verage ve ings of ployé.	
Pere pre	Estin	Net	Perc us pr	Pere pa pr	erce an	Percentage profit or value of p	Ave	Aver	Ple ple	
28.00	<b>\$</b> 12,362	\$16,261	47.91	24.09	12.09	15.91	\$1,123	\$178 00	\$270	41
16.50	9,149	504	71.43	12.07	15.64	.86	2,339	20 00	252	42
22.33	1,063,256	744,473	59.71	17.96	13.14	9.19	2,257	207 00	405	43
24.70	20,759	10,361	57.07	18.23	16.48	8.22	2,680	220 00	488	44
23.34	122,164	104,167	37.71	38.95	12.60	10.74	845	90 00	329	45
28.10	14,700	18,943	51.45	20.45	12.28	15.82	2,347	371 00	480	46
13 15	3,580,385	390,635	74.20	12.65	11.86	1,29	3,406	44 00	430	47
30.88	58,184	83,785	45.30	23.82	12.66	18.22	1,788	326 00	425	48
$32.01 \\ 22.49$	853,816 581,794	1,136,321 327,524	57.83 62.85	10.16 14.63	$13.74 \\ 14.39$	18.27 8.10	4,646 1,701	849 00 138 00	471 249	49 50
22.10	001,704	021,021	02.00	14.00	14.05	0,10	1,101	100 00		00
20.09	2,956,779	1,240,514	46.89	33.02	14.15	5.94	1,464	87 00	484	51
19.97 $22.57$	5,357,869 1,734,391	2,670,741 1,210,077	54,13 58,04	25,90 19,39	$13.33 \\ 13.29$	$\frac{6.64}{9.28}$	1,632 1,739	108 00 161 00	422 337	52 53
40.30	16,576	38,258	16.89	42.81	12.18	28.12	1,079	303 00	462	54
20.69	696,836	340,696	43.21	36,10	13.90	6 79	1,611	109 00	581	55
15 85	87,063	26,687	78.45	5.70	12.13	3.72	7,173	266 00	408	56
17.67	88,866	-27,411	70 57	11 46	13.51	-4 16	4,601	-191 00	527	57
21.20	2,581,807	1,310,560	63.29	15.51	14.06	7 14	2,192	156 00	340	58
43.53	44,006	121,684	45.44	11.03	11.56	31 97	3,460	1,106 00	381	59
32.03	95,296	139,918	35.10	32.87	12 97	19.06	1,131	216 00	371	60
24.20	122,063	129,497	66.62	9.18	11.74	12 46	5,044	628 00	462	61
28.53	1,343,894	1,644,795	35.31	36.16	12.82	15.71	1,413	221 00	510	62
43.77	208,315	554,109	41 58	14.65	11.96	31,81	2,322	738 00	340	63
7.34	184,030	-83,684	71.31	21.35	13.46	-6.12	2,009	-123 00	429	64
19.67	883,706	491,807	63.95	16.38	12.64	7.03	2,000	140 00	327	65
<b>72.</b> 36	920	1,830	.53	27.11	24.21	48.15	475	229 00	128	66
25.52	122,398	116,941	41.81	32.67	13.05	12.47	1,573	199 00	513	67
13.30 33.26	334,094 454,540	-30,639 797,180	51.44 52.88	35.26 13.86	$14.64 \\ 12.08$	-1.34 21.18	1,718 2,061	-23 00 436 00	605 285	68
14.95	70,037	4,270	$71.27 \\ 38.53$	13.78 33.88	$\frac{14.09}{12.92}$	,86	2,027 1,204	17 00 176 00	279 407	70 71
27.59 12.10	381,254 818,838	433,170 3,911	60,06	27.84	12.04	14.67 .06	873	50	243	72
16.09 18.48	600,047 252,691	164,794 135,472	76.08 52.87	7.82 28.65	12 62 12.03	3.48 6.45	5,704 1,452	198 00 93 00	446 416	73 74

PROFITS AND EARNINGS - BY INDUSTRIES - Concluded.

	INDUSTRIES.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
75 76	Toys and games, . Trunks and valises,	461 183	\$19 <b>2</b> ,000 111,500	\$142,713 92,163		\$343,972 430,391	\$89,274 86,717
77 78 79 80	Whips,	497 4,783 26,109 2,488	632,610 3,911,954 25,735,845 1,874,162	7,818,302	3,351,940 28,954,108	962,192 6,522,555 47,473,668 4,983,795	359,515 1,278,912 10,701,258 815,681

These statistics stand as statements of fact. Their comparative value cannot be fully shown until equally as comprehensive figures for other States and countries are secured. Again, they are in themselves so explicit that a comparison here of one town or city with another, or of one industry with another, seems needless, and they are therefore submitted without detailed comment.

An average wage for an entire establishment, city or town or industry, is necessarily based on the wages paid to men,

PROFITS AND EARNINGS - BY INDUSTRIES - Concluded.

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per cmployé.	Average yearly earnings of each employé.	
25.95	\$45,917	\$43,357	32.56	41.49	13.35	12.60	\$746	\$94 00	\$309	75
20.14	49,729	36,988	58.44	21.42	11.55	8.59	2,351	292 00	503	76
37.36	134,176	225,339	39.12	23.52	13.94	23.42	1,936	453 00	455	77
19.60	886,973	391,939	51.39	29.01	13.60	6.00	1,363	82 00	396	78
22.54	6,291,518	4,409,740	60.99	16.47	13.25	9.29	1,818	169 00	299	79
16.36	610,829	204,852	69.13	14.51	12.25	4.11	2,003	84 00	290	8

women, youth, and children. Such an average wage figure is consequently smaller than the average amount paid to men only, and larger than the actual average wage of women and children as a class. In the following table we show the percentage of men, women, and children and youth employed in the manufacturing and mechanical industries of the Commonwealth, and the average yearly earnings of each employé. The higher yearly earnings in most of the industries where men predominate will be readily seen.

EMPLOYÉS: MEN, WOMEN, CHILDREN, AND YOUTH—BY INDUSTRIES.

INDUSTRIES.	Average yearly earnings of each employé.	Percent- age of men.	Percentage of women.	Percentage of children and youth.	Remarks.
Agricultural implements, Arms and ammunition, .	\$376 463	97.9 90	.1	2 3	Nearly all men. Nine-tenths men.
Artificial teeth and dental work, Artisans' tools,	576 416 380	97 91 30	- 4 67	3 5 3	Nearly all men. Nine-tenths men. Seven-tenths women and children.
Boots and shoes, Boxes,	397 306	75 51	23 46	2 3	Three-quarters men. Nearly equal division.
Brick, tiles, and sewer pipe,	189 295	99.01 72.1	.09 27	.9	Nearly all men. More than seven-tenths
Building,	441	99.1	.39	.51	men. Nearly all men.
Burial cases, caskets, cof- fins, etc.,	611	87.6	12	.4	More than five-sixths men
Buttons and dress trimmings,	306	27	64	9	Nearly three quarters wo men and children.
Carpetings,	285	44	55	1	Majority women and chi
Carriages and wagons,	462	99.09	.80	.11	dren. Nearly all men.
Cement, kaolin, lime, and plaster,	340	100	-	-	All men.
Charcoal,	450 426	100 100	_	_	All men. All men.
Clocks and watches,	556 304	64 25	36 72	3	Nearly two-thirds men. Three-quarters women and children.
Concrete walks, paving, etc.,	458	100	_	-	All men.
heating apparatus, . Cordage and twine,	496 310	99.9 76	18	.1	Nearly all men. More than three-quarter men.
Corks,	298 258	56 37	36 51	8 12	Majority men. Nearly two thirds wome and children.
Cotton, woollen, and other textiles,	317	35	54	11	Nearly two-thirds wome and children.
Crayons, pencils, cruci- bles, etc.,	492	81	11	8	More than four-fifths mer
Drugs and medicines, . Dyeing and finishing tex-	467	80	19	1	Four-fifths men.
tiles,	367 468	80 100	11	9 -	Four-fifths men.
Earthen and stone ware,	442	92	6	2	More than nine-tenth
Electroplating,	424	94	4	2	men. More than nine-tenth men.
Emery and sand paper and cloth, etc.,	451	96	4	_	Nearly all men.
Fancy articles,	206	33	60	7	Two-thirds women an
Fertilizers,	439 365	99. <b>6</b> 52	.4 37	11	children. Nearly all men. Majority men.

# EMPLOYÉS: MEN, WOMEN, CHILDREN, AND YOUTH — BY INDUSTRIES — Continued.

INDUSTRIES.	Average yearly earnings of each employé.	Percent- age of men.	Percent- age of women.	Percentage of children and youth.	Remarks.
Flax and linen goods, .	\$234	35	45	20	Nearly two-thirds women
Food preparations, Furniture,	423 435	81 92	16 6	3 2	and children.  More than four-fifths men.  More than nine-tenths men.
Glass, Glue, isinglass, starch, .	416 357	87 97	7 3	6 -	More than four-fifths men. Nearly all men.
Hair work,	270	18	82	-	More than four-fifths wo-
Hose; rubber, linen, etc.,	282	36	40	24	men. Nearly two thirds women and children.
Industries not specified,. Ink, mucilage, and paste,	405 488	67 90	30 6	3 4	Two-thirds men. Nine-tenths men.
lvory, bone, and horn goods,	329	80	16	4	Four-fifths men.
Jewelry burnishing and lapidary work,	480	88	6	6	Nearly nine-tenths men.
Leather, Liquors and beverages, . Liquors malt and dis	430 425	97 99	2 -	1	Nearly all men. Nearly all men.
Liquors, malt and dis- tilled,	471 249	99.8 99	-	.2 1	Nearly all men. Nearly all men.
Machines and machinery, Metals and metallic goods, Mixed textiles,	484 422 337	97 88 49	1 9 45	2 3 6	Nearly all men. Nearly nine-tenths men. Majority women and chil-
Models and patterns, Musical instruments and materials,	462 581	98.2 97.1	1 2	.8	Nearly all men. Nearly all men.
Oils and illuminating fluids,	408	83	15	2	More than four-fifths men.
Paints, colors, and chemicals,	527	93	6	1	More than nine-tenths
Paper,	340	46.2	53	.8	men. Majority women and chil-
Perfumes and toilet preparations,	381	72.1	27	.9	dren. Nearly three-quarters men
Photographs and photographic materials, Polishes and dressing, Printing and publishing,	371 462 510	64.1 65 72	35 34 <b>2</b> 5	.9 1 3	Nearly two thirds men. Nearly two-thirds men. Nearly three-quarters men
Printing, dyeing, and bleaching,	340	66.3	33	.7	Two-thirds men.
Railroad construction, . Rubber and elastic goods,	429 327	98 41	2 56	- 3	Nearly all men. Majority women and children.
Salt,	128	100	-	-	All men.
appliances, Shipbuilding, Silk and silk goods,	513 605 285	87 100 20	9 70	4 - 10	Nearly nine-tenths men. All men. Four-fifths women and
Sporting goods,	279	23.6	76	.4	children. Four-fifths women and
Stone, Straw goods,	407 243	99.92	.04	.04	children. Nearly all men. Two-thirds women and

# EMPLOYÉS: MEN, WOMEN, CHILDREN, AND YOUTH — BY INDUSTRIES — Concluded.

INDUSTRIES.	Average yearly earnings of each employé.	Percentage of men.	Percent- age of women.	Percentage of children and youth.	Remarks.
Tallow, candles, soap, and grease,  Tobacco, Toys and games, Trunks and valises,  Whips, Wooden goods, Wootsted goods,	\$446 416 309 503 455 396 299 290	93 70 59 97 67 89 52 40	3 28 30 3 31 7 38 49	4 2 11 - 2 4 10 11	More than nine-tenths men. Seven-tenths men. Majority men. Nearly all men. Two-thirds men. Nearly nine-tenths men. Majority men. Three-fifths women and children.

We next present a similar showing for thirty-two cities and towns, in each of which the value of manufactured goods exceeded \$3,000,000 yearly, the whole aggregating 70 + per cent of the total value of the State's manufactures:—

COUNTIES, CITIES, AND TOWNS.	Average yearly earnings of each employé.	Percent- age of men.	Percent- age of women,	Percentage of children and youth.	Remarks.
County of Berkshire.	5010	50	36	10	No. 1. 11
North Adams, Pittsfield,	\$318 323	52 66	26	12 8	Majority men. Two-thirds men.
COUNTY OF BRISTOL.					
Attleborough, Fall River,	416 261	67 48	29 40	12	Two-thirds men. Majority women and childern.
New Bedford, Taunton,	346 404	66 70	28 21	6 9	Two-thirds men. Seven-tenths men.
COUNTY OF ESSEX.					
Beverly,	432	70	28	2	Seven tenths men.
Haverhill,	348 325	75.4 42	24 52	.6 6	Three-quarters men. Majority women and children.
Lynn,	467	71.7	28	.3	More than seven-tenths men.
Newburyport,	268	59	37	4	Nearly three-fifths men.
Peabody,	454 343	95 65	4 30	1 5	Nearly all men. Nearly two thirds men.
COUNTY OF HAMPDEN.					
Chicopee,	286	48	39	13	Majority women and chil- dren.
Holyoke,	309	49	43	8	Majority women and chil- dren.
Springfield,	397	70	27	3	Seven-tenths men.
COUNTY OF MIDDLESEX.			ļ		
Cambridge,	432	83	15 50	2 6	More than four fifths men.
Lowell,	289	44	90		Majority women and chil- dren.
Marlborough,	416	70	23	7	Seven tenths men.
Natick,	374	75	20	5	Three-quarters men.
Somerville,	434 424	95 52	3 42	2 6	Nearly all men. Majority men.
Waltham,	387	88	9	3	Nearly nine-tenths men.
COUNTY OF NORFOLK.	438	88	11	1	Nearly nine-tenths men.
COUNTY OF PLYMOUTH.					
Brockton,	482	78.8	21	.2	Nearly four-fifths men.
COUNTY OF SUFFOLK.	417	67	31	2	More than two-thirds men.
Boston,	414	68	30	. 2	More than two-thirds men.
COUNTY OF WORCESTER.					
Clinton,	320	51	45	4	Majority men.
Fitchburg,	436	78	21	1	Nearly four-fifths men.
Milford,	385	82 79	15 15	3 6	More than four fifths men. Nearly four-fifths men.
Spencer,	440 414	80	15	3	Four-fifths men.
Worcester,	414	00		9	Logi-mine men

The comparative profits and earnings in thirty-six cities and towns engaged in seven of the leading industries of the State are shown in the table which follows. The basis for similar showings for any industry in any city or town, or for comparison with the figures given in the Census of Massachusetts for 1875, can be obtained from the Census of Massachusetts for 1880,—the supplement to the Thirteenth Report of this bureau.

All the cities and towns engaged in these industries make a gross profit, but in many eases this gross profit is not equal to the sum of six per cent of the capital invested for

### BOOTS AND SHOES.

	CITIES AND TOWNS,	Establishments.	Average number of employes.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1 2 3 4 5 6	Haverhill, Lynn,	155 174 23 33 73 59	7,661 10,708 3,278 1,537 3,981 2,404	\$1,631,370 4,263,250 854,100 741,100 1,261,996 1,750,508	\$2,605,697 4,931,530 1,357,283 631,747 1,919,469 1,148,432	3,353,163 2,092,077 4,802,348	\$10,557,394 20,946,867 5,169,356 3,062,509 7,411,919 4,703,705	\$1,291,422 3,097,296 458,910 338,685 690,102 544,196

### COTTON GOODS.

2	Fall River, Lawrence, Holyoke, Lowell, .	•	33 7 5 8	14,088 : 4,745 2,762 11,679	\$22,387,806 5,350,400 3,310,000 10,796,268	1,310,361	\$8,047,517 2,914,497 1,419,133 7,729,257	\$15,518,544 5,059,904 3,088,853 14,345,890	835,046 951,965
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#### LEATHER.

1 2 3 4	Lynn, . Salem, . Woburn, Boston, .	:	23 52 23 103	$\begin{array}{c} 768 \\ 910 \\ 1,442 \\ 1,212 \end{array}$	\$910,100 1,167,050 1,454,789 1,502,000	\$408,618 463,454 586,865 513,249	\$1,657,763 3,487,973 3,156,697 2,897,424	4,209,004 $4,260,521$	\$242,891 257,577 516,959 470,483
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### MACHINES AND MACHINERY.

1 2 3 4	Taunton, Lowell, . Boston, . Worcester,	:	$\begin{array}{c} 8\\ 33\\ 125\\ 60 \end{array}$	904 1,732 3,448 1,812	\$843,800 1,160,760 4,583,333 1,409,500	\$522,276 \$18,680 1,867,207 767,847	\$698,953 1,022,846 2,603,646 1,189,975	\$1,309,783 2,268,599 5,950,628 2,409,961	\$88,554 427,073 1,479,775 452,139
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interest, and ten per cent of the value of product for expenses. The net loss thus indicated is not an actual loss, but simply shows that in certain cities and towns in the specified industries the interest and expenses as estimated must be in excess of the sums actually paid out for such purposes.

The comparatively large earnings shown in the woollen industry in the towns of Dedham and Millbury are probably due to the fact that in these towns a larger proportion of the operatives are males than in either of the other towns shown.

### BOOTS AND SHOES.

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages pand of value of product.	Percentage of interest and expenses of value of product,	Percentage of net profit or loss of value of product.	Average yearly product yer employé.	Average yearly net profit per employé	Average yearly carnings of each employé.	
12.23	\$1,153,622	\$137,800	63 09	24.68	10.92	1.31	\$1,378	\$18 00	\$340	1
14.78	2,350,482	746,814	61.68	23.54	11 22	3.56	1,956	70 00	461	2
8.87	568,182	-109,272	64.87	26.26	10.99	-2.12	1,577	-33 00	414	3
11.05	350,717	-12,032	68.32	20.63	11 45	40	1,992	-8 00	411	4
9.31	816,912	-126,810	64.79	25.90	11 02	-1.71	1,862	-32 00	482	5
11.56	575,401	-31,205	64.02	24.42	12.23	67	1,957	-13 00	477	6

### COTTON GOODS.

24.54 16.50 30.81 26.00	\$2,895,123 827,014 507,485 2,082,365	\$914,311 8,032 444,480 1,648,441	51.86 57.60 45.95 53.88	23 60 25.90 23.24 20.12	18.65 16.34 16.42 14.51	14.39 1,1	\$65 00 2 00 118 118 128 141 00	\$260 276 259 247	1 2 3 4
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### LEATHER.

10.51 6.11 12.13 12.12	\$285,533 490,923 513,339 478,236		71.79 82.87 74.10 74.65	17.70 11.02 13.75 13.23	11.66	-1.85 -5.55 .09 20	\$3,007 4,625 2,955 3,202	-\$56 00 -256 00 3 00 -6 00	\$532 509 407 423	1 2 3 4
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### MACHINES AND MACHINERY.

6.76	\$181,606	-\$93,052	53.36	39.88	13.86	-7.10	\$1,449	-\$103 00	\$579	1
18.82	296,506	130,567	45.08	36.10	13.07	5.75	1,310	75 00	473	2
24.86	870,063	609,712	43.75	31.39	14.62	10.24	1,726	177 00	542	3
18.75	325,566	126,573	49.38	31.87	13.50	5.25	1,330	70 00	424	4

### STATISTICS OF LABOR.

#### METALS AND METALLIC GOODS.

	CITIES AND TOWNS.	Establishments.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1	Attleborough, Taunton, Cambridge, Boston, Worcester,	59	\$2,409	\$1,502,500	\$1,111,885	\$1,250,956	\$3,273,648	\$901,807
2		33	1,759	1,722,650	755,453	1,750,867	2,864,313	357,993
3		51	764	541,850	315,546	777,696	1,272,020	178,778
4		458	5,066	4,544,713	2,295,367	4,446,827	8,366,748	1,624,554
5		82	3,780	2,682,085	1,478,080	3,895,208	6,247,376	874,088
				PAI	PER.			
1	Lee,	8	553	\$896,000	\$218,506	\$933,445	\$1,370,344	\$218,393
2	Holyoke,	19	2,535	3,500,979	805,074	2,904,075	4,808,447	1,099,298
3	Springfield,	8	703	576,500	192,382	1,289,877	1,676,974	194,715
4	Fitchburg,	3	241	580,000	101,328	641,852	1,068,750	325,570
	·		V	OOLLE	N GOOD	s.		
1	North Adams, Pittsfield, Lawrence, Lowell, Dedham, Blackstone, Millbury, Uxbridge, Worcester,	3	632	\$560,000	\$199,291	\$845,424	\$1,575,000	\$530,285
2		9	1,433	1,645,000	460,525	1,562,128	2,656,694	634,041
3		3	2,797	3,050,000	\$96,855	2,160,031	3,823,380	706,494
4		7	1,707	2,018,010	460,836	1,920,419	3,326,347	945,092
5		3	629	1,278,500	257,294	601,043	1,143,227	284,890
6		5	509	540,000	146,922	651,781	1,025,511	226,808
7		5	555	430,000	267,832	716,483	1,172,520	188,255
8		6	541	590,000	180,711	676,345	1,078,998	221,942
9		10	710	360,000	236,542	830,014	1,279,923	213,367

### METALS AND METALLIC GOODS.

Percentage of gross profit of value of product.	Estlmated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product,	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé.	Average yearly earnings of each employe.	
27.52	\$417,515	\$484,292	38.49	33.97	12.75	14.79	\$1,359	\$201 00	\$461	1
12.49	389,790	—31,797	61.13	26.38	13.60	-1.11	1,628	-18 00	429	2
14.05	159,713	19,065	61.14	24.81	12.55	1.50	1,665	25 00	413	3
19.41	1,109,358	515,196	53.15	27.44	13.25	6.16	1,652	102 00	453	4
13.99	785,663	88,425	62.35	23.66	12.57	1.42	1,653	23 00	391	5

15 94 22.87 11.61 30.46	\$190,794 690,904 202,287 141,675	\$27,599 408,394 -7,572 183,895	60.39		13.92 14.36 12.06 13.25	$ \begin{array}{r} 2.02 \\ 8.51 \\45 \\ 17.21 \end{array} $	\$2,478 1,897 2,385 4,435	\$50 00 161 00 —11 00 763 00	\$395   318 274 420	$\frac{1}{2}$ $\frac{3}{4}$
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### WOOLLEN GOODS.

33.66 23.86 20.04 28.41 24.91 22.11 16.05 20.56 16.67	\$191,100 364,369 565,338 453,715 191,032 134,951 143,052 143,300 149,592	\$339,185 269,672 201,156 491,377 93,858 91,857 45,203 78,642 63,775	53.68 58.80 56.50 57.73 52.59 63.56 61.10 62.69 64.85	12.66 17.34 23.46 13.86 22.50 14.33 22.85 16.75 18.48	12.13 13.71 14.78 13.64 16.70 13.15 12.20 13.28 11.68	21.53 10.15 5.26 14.77 8.21 8 96 3.85 7.28 4.99	\$2,492 1,854 1,367 1,949 1,818 2,015 2,113 1,994 1,803	\$537 00 188 00 72 00 288 00 149 00 180 00 81 00 146 00 90 00	\$315 321 321 270 409 289 483 334 333	1 2 3 4 5 6 7 8
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For purposes of comparison of profits and earnings in 1875 and 1880 we supply the following presentation, which gives the facts for the State, the city of Boston, and for the State not including the city of Boston. All the values used from the census of 1875 are on the currency basis, gold in

THE STATE.

YEARS	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profit.
1880,	352,255	\$303,806,185	\$128,315,362	\$386,972,655	\$631,135,284	\$115,847,267
1875,	308,963	282,683,718	146,159,826	294,963,575	592,331,962	151,208,561
			возто	Ν.		
1880,	56,813	\$42,750,134	\$23,715,140	\$77,586,607	\$123,366,137	\$22,064,390
1875,	49,656	55,201,960	30,754,444	60,631,112	135,931,504	44,545,948
		THE STAT	E, NOT INC	LUDING BO	STON.	
1880,	295,442	\$261,056,051	\$104,600,222	\$309,386,048	\$507,769,147	\$93,782,877
1875,	259,307	227,481,758	115,405,382	234,332,463	456,400,458	106,662,613

that year being at 1.12. To bring the values and averages for 1875 into exact comparison with those for 1880, they should be uniformly reduced 12 per cent, or about one-eighth. This must be borne in mind in the consideration of the remaining tables in this Part.

THE STATE.

YEAR	s.	Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employé.	Average yearly net profit per em- ployé.	Average yearly carn- ings of each em- ployé.
1880,		18,35	\$81,341,900	\$34,505,367	61 32	20.33	12.88	5.47	\$1,792	98	364
1875,	-	25,52	76,194,219	75,014,342	49.80	24.68	12.86	12.66	1,917	242	473
					воетс	N.			_		
1880,		17.88	\$14,901,622	\$7,162,768	62.89	19.23	12.08	5,80	\$2,171	126	417
1875,		32,77	16,905,268	27,640,680	44 60	22.63	12.44	20.33	2,737	556	619
			THE	STATE, NO	OT IN	CLUDI:	NG BO	STON.			
1880,		18.46	\$66,440,278	\$27,342,599	60.94	20.60	13,08	5,38	\$1,719	93	<b>354</b>
1875,		23 37	59,288,951	47,373,662	51.34	25.29	12.99	10.38	1,760	183	445

An examination of the tables shows a falling off in the percentage of gross profit in 1880 as compared with 1875. In the State this falling off is 7.17 per cent; in Boston, 14.89 per cent; in the State, excluding Boston, 4.91 per cent. In the State, in 1880, the percentage of stock used had advanced 11.52 per cent; wages had been cut down 4.35 per cent; expenses had increased  $\frac{2}{100}$  per cent, and net profit had fallen off 7.19 per cent. In other words, stock used cost 11.52 per cent more in 1880 than in 1875. To counterbalance this, wages were cut down 4.35 per cent, and the manufacturers lost 7.19 per cent, or 11.54 per cent.

	Years.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product,	Gros <b>s</b> profit.
Pittsfield,	1880 1875	2,247 2,066	\$2,465,015 2,413,780	\$725,826 815,946	\$2,644,584 1,978,091	\$4,343,655 4,073,672	\$973,245 1,279,635
Attleborough, .	1880 1875	3,398 1,281	2,862,390 1,880,300	1,415,666 727,032	1,993,069 742,579	4,346,309 3,485,018	937,574 2,015,407
Fall River,	1880 1875	16,488 16,827	24,252,586 23,494,471	4,312,105 5,988,224	10,014,981 10,672,145	18.978,776 24,668,505	4,651,690 8,008,136
New Bedford, .	1880 1875	5,507 8,120	7,143,507 $6,522,510$	1,907,773 3,748,923	5,256,269 6,297,617	8,880,384 10,656,262	$\substack{1,716,342\\609,722}$
Taunton,	1880 1875	5,163 3,593	4,324,134 4,986,834	2,090,690 2,588,864	4,292,917 2,127,924	7,663,656 7,255,923	1,280,049 $2,539,135$
Beverly,	1880 1875	1,713 1,334	638,365 339,800	740,431 572,339	2,211,895 921,580	3,333,056 1,820,757	380,730 326,838
Haverhill,	1880 1875	8,145 3,716	1,919,020 2,234,237	2,839,715 1,980,145	7,347,561 5,891,630	$\substack{11,755,294\\10,635,828}$	1,568,018 2,764,053
Lawrence,	1880 1875	13,014 13,113	14,319,477 $10,559,119$	4,23 <b>3,</b> 771 5,137,542	10,744,461 10,606,551	19,332,934 19,757,120	4,354,702 4,013,027
Lynn,	1880 1875	12,446 10,859	5,882,350 5,197,095	5,823,572 5,297,435		25,216,778 21,011,427	3,841,268 5,463,041
Newburyport, .	1880 1875	2,901 2,777	1,619,550 2,059,250	779,832 <b>1,111,</b> 355	1,859,207 2,316,029	3,225,382 4,693,185	586,343 1,265,801
Peabody,	1880 1875	1,195 1,112	1,063,670 1,336,295	543,453 617,961	2,289,254 2,478,513	4,268,344 4,620,851	1,435,637 1,524,377
Salem,	1880 1875	4,367 4,877	4,147,400 4,230,008	1,498,203 2,064,727	5,780,379 4,904,248	8,440,350 8,512,693	1,161,768 1,543,718
Chicopee,	1880 1875	3,411 3,521	4,141,650 2,051,673	986,533 1,570,965		4,222,015 4,035,040	926,433 123,157
Holyoke,	1880 1875	8,485 6,447	9,022,914 6,868,200	2,621,985 2,440,576		12,361,470 8,788,306	2,771,419 2,318,273

If we deduct the increase in expenses,  $\frac{2}{100}$  per cent, we secure 11.52 per cent as the net loss to employers and employés. Boston's stock cost 18.29 per cent more in 1880 than in 1875; of this the employés bore 3.40 per cent, the employers 14.53 per cent, while  $\frac{3.6}{100}$  per cent was gained on expenses. The State showing, with Boston excluded, can be analyzed in a similar manner. The results are quite near those for the State.

To show how this readjustment has taken place in our leading manufacturing cities and towns, we supply the following comparative table for 1875 and 1880, for thirty places:—

					_				
Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product,	Percentage of wages paid of value of product,	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly pro- duct per employé.	Average yearly net profit peremployé.	Average yearly earn- ings of each em- ployé.
22.40	\$582,266	\$390,979	60 89	16.71	13.40	9.00	\$1,933	\$174 00	\$323
31.41	552,194	727,441	48.56	20.03	13.55	17.86	1,972	352 00	395
21.57	606,374	331,200	45.86	32.57	13 95	7.62	1,279	97 00	416
57.83	461,320	1,554,087	21.31	20.86	13.24	44.59	2,721	1,213 00	567
24.50	3,353,033	1,298,657	52.77	22.73	17.66	6.84	1,151	78 00	$\frac{261}{356}$
32.46	3,876,519	4,131,617	43.26	24.28	15.71	16.75	1,466	246 00	
19.32	1,316,649	399,693 $-847,255$	59.19	21.49	14.82	4.50	1,612	72 00	346
5.72	1,456,977		59.10	35.18	13.67	7.95	1,312	—104 00	462
16.70	1,025,814	254,235	56.02	27.28	13.38	3.32	1,484	49 00	$\frac{404}{721}$
34.99	1,024,802	1,514,333	29.33	35.68	14.12	20.87	2,019	421 00	
11.42 17.95	371,608 202,406	$\substack{9,122\\124,432}$	66.36 $50.62$	22.22 31.43	11.15 11.11	.27 6.84	1,945 1,364	5 32 93 00	$\frac{432}{429}$
$\begin{array}{c} 13.33 \\ 25.98 \end{array}$	1,290,671 1,197,637	$\substack{277,347 \\ 1,566,416}$	$62.51 \\ 55.40$	$24.16 \\ 18.62$	$10.98 \\ 11.26$	2.35 14.72	1,443 2,862	$\frac{34}{422} \frac{00}{00}$	348 533
22.52 20.31	2,792,462 2,609,259	1,562,240 $1,403,768$	55.58 53.69	$21.90 \\ 26.00$	14.44 13.20	8.08 7.11	1,485 1,507	120 00 107 00	$\frac{325}{392}$
15.23 26.00	2,874,619 2,412,768	966,649 3,050,273	61.67 45.79	$23.10 \\ 25 \ 21$	11.40 11.48	$\frac{3.83}{14.52}$	2,026 1,935	$\begin{array}{c} 77 & 00 \\ 281 & 00 \end{array}$	$\frac{468}{488}$
$18.17 \\ 26.97$	419,711 592,874	166,632 672,927	57.65 49.35	$24.18 \\ 23.68$	13.01 12.63	5,16 14.34	1,111 1,690	$\begin{array}{c} 57 & 00 \\ 242 & 00 \end{array}$	$\frac{268}{400}$
33.63	490,655	944,982	53.64	12.73	11.49	22 14	3,571	790 00	$\frac{454}{556}$
32.98	542,263	982,114	53.64	13.38	11.73	21.25	4,155	883 00	
13.76	1,092,879	68,889	68.49	17.75	12.95	.81	1,932	15 00	343
18.13	1,105,070	438,648	57.61	24.26	12.98	5.15	1,745	90 00	423
21.94 3.05	670,701 526,604	255,732 —403,447	54.69 58.02	23.37 38.93	15,88 13.05	-10.00	1,237 1,146	74 00 115 00	$\frac{289}{446}$
22.42	1,777,522	993,897	56.37	21.21	14.38	8.04	1,456	117 00	309
26.37	1,290,923	1,027,350	45.85	27.78	14.68	11.69	1,363	159 00	379

		Years.	Average number of employés.	Capital invested.	Wages paid during the year.	Stock used.	Value of product.	Gross profits.
Springfield,		1880 1875	7,152 6,927	\$8,761,435 6,273,222	\$2,842,664 3,840,883	\$7,685,390 5,553,209	\$12,595,997 12,483,010	2,067,94: 3,108,91
Cambridge,	٠	1880 1875	7,886 6,953	6,418,099 7,208,054	3,414,214 3,768,804	19,637,881 9,027,568	26,124,023 16,837,412	3,071,92 4,041,04
Lowell, .		1880 1875	20,572 18,311	19,021,450 18,253,831	5,954,879 6,648,744	15,739,027 15,025,639	28,656,196 29,725,539	6,962,296 8,05 <b>1,</b> 156
Natick, .		1880 1875	1,994 1,065	1,013,550 494,600	747,524 606,069	2,415,182 1,699,405	3,595,749 2,736,973	433,043 431,499
Somerville,		1880 1875	953 1,991	1,482,795 2,027,587	414,508 1,151,057	4,442,692 6,061,655	5,447,035 7,740,831	589,83 528,11
Waltham, .		1880 1875	3,171 2,500	2,601,850 2,617,330	1,345,372 1,268,875	1,599,432 1,173,355	3,447,646 2,620,788	502,84 178,55
Woburn, .		1880 1875	2,205 2,226	1,877,389 1,719,566	854,260 1,018,440	3,863,823 2,841,964	5,556,396 4,343,740	838,313 483,33
Weymouth,		1880 1875	2,843 2,354	1,428,230 1,417,075	1,244,786 1,085,429	2,616,886 2,931,496	4,556,927 4,809,152	695,25 792,22
Brockton, .	٠	1880 1875	4,725 3,613	1,663,716 1,249,680	2,279,934 1,969,663	5,433,333 3,578,351	8,750,992 6,492,087	1,037,72 944,07
Boston, .		1880 1875	56,813 49,656	42,750,134 55,201,960	23,715,140 30,754,444		123,366,137, 135,931,504	22,064,39 44,545,94
Chelsea, .		1880 1875	1,630 1,881	2,008,150 2,391,442	675,478 993,168	2,274,694 2,657,836	3,469,616 $4,825,252$	519,44 1,174,24
Clinton, .		1880 1875	2,674 2,238	2,233,447 2,430,347	857,802 1,018,536	1,643,581 1,014,860	3,310,216 4,048,294	808,83 2,014,89
Fitchburg,		1880 1875	2,283 2,626	2,527,451 3,564,680	997,270 1,367,831	2,633,898 2,709,734	4,597,578 5,827,391	966,41 1,749,82
Milford, .		1880 1875	2,431 2,932	1,327,600 1,330,696	936,166 1,243,725		3,541,561 4,199,986	443,53 603,01
Spencer, .		1880 1875	1,757 1,093	930,340 822,375	773,477 542,270		3, <b>2</b> 91,373 2,935,573	412,61 531,50
Worcester,		1880 1875	14,332 10,770	10,101,904 11,218,165	5,932,921 5,901,745	15,021,324 11,721,738	24,758,457 23,496,767	3,804,21 5,873,28

Percentage of gross profit of value of product.	Estimated interest and expenses.	Net profit or loss.	Percentage of stock used of value of product.	Percentage of wages paid of value of product.	Percentage of interest and expenses of value of product.	Percentage of net profit or loss of value of product.	Average yearly product per employe.	Average yearly net profit per employé.	Average yearly carnings of each employe.
$16.42 \\ 24.91$	\$1,785,285 1,624,694	\$282,658 1,484,224	61.01 44.33	$\frac{22.57}{30.77}$	14.17 13.01	$\frac{2.25}{11.89}$	\$1,761 1,802	$\$40 00 \\ 214 00$	\$397 554
$\frac{11.75}{24.00}$	2,997,488 2,116,224	74,440 1,924,816	75.18 53.62	13.07 $22.38$	11.47 12.56	.28 11.44	3,312 2,422	$\begin{array}{c} 9 & 43 \\ 277 & 00 \end{array}$	432 542
$\frac{24.29}{27.08}$	4,006,907 4,067,784	2,955,383 3,983,372	54 92 50. <b>5</b> 5	20.79 22.37	13.98 13.68	10.31 13.40	1,393 1,623	143 00 218 00	289 363
$\frac{12.04}{15.76}$	420,388 303,373	$\substack{12,655 \\ 128,126}$	67.17 62.09	20.79 22.15	11.69 11.08	.35 4.68	1,803 2,562	6 34 120 00	374 567
$\substack{10.83\\6.82}$	633,671 895,738	-43,836 -367,619	81.56 78.31	7.61 14.87	11.63 11.57	80 -1.75	5,715 3,888	-46 00 -185 00	434 578
$^{14.59}_{6.81}$	500,876 419,119	$^{1,966}_{-240,561}$	46.39 44.77	39.02 48.42	14.53 15.99	.06 —9.18	1,087 1,048	—96 00	424 508
$\frac{15.08}{11.12}$	668,283 537,548	170,030 $-54,212$	69.54 65.43	15.38 23.45	12.02 12.37	3.06 —1.25	2,519 1,951	77 00 —24 00	387 458
$15.25 \\ 16.47$	541,387 565,940	153,868 226,287	57.43 60.96	27.32 22.57	11.88 11.77	3.37 4.70	1,603 2,043	54 00 96 00	438 461
$\frac{11.85}{14.54}$	974,922 724,189	62,803 219,884	62.09 55 <b>.1</b> 2	$\frac{26\ 06}{30.34}$	11.14 11.16	.71 3.38	1,852 1,797	13 00 61 00	482 545
$\frac{17.88}{32.77}$	14,901,622 16,905,268	7,162,768 27,640,680	62.89 44.60	19.23 22.63	12.08 12.44	5.80 20.33	2,171 2,737	$\begin{array}{ccc} 126 & 00 \\ 556 & 00 \end{array}$	417 619
$\frac{14.97}{24.33}$	467,451 626,012	51,993 548,236	65.56 55.08	19.47 20.59	13.47 12.97	1.50 11.36	2,129 2,56 <b>5</b>	$\begin{array}{ccc} 32 & 00 \\ 292 & 00 \end{array}$	414 528
$\frac{24.43}{49.77}$	465,028 550,650	343,805 1,464,248	49.65 25.07	25.92 25.16	14.05 13.60	10.38 36.17	1,237 1,809	$\begin{array}{c} 128 \ 00 \\ 654 \ 00 \end{array}$	$\frac{320}{455}$
$\frac{21.01}{30.02}$	611,405 796,608	355,005 953,218	57.29 46.50	21.70 23.48	13.29 13.67	7.72 $16.35$	2,013 2,219	155 00 363 00	436 521
$12.52 \\ 14.35$	433,812 499,840	9,726 103,170	61.04 56.03	26.44 29.62	12.25 11.90	$\begin{array}{c} .27 \\ 2.45 \end{array}$	1,456 1,432	4 00 35 00	$\frac{385}{424}$
$12.53 \\ 18.11$	384,958 342,900	27,661 188,607	63.97 63.42	23.50 18.47	11.69 11.68	.84 6.43	1,873 2,686	15 00 173 00	440 496
15.36 $24.99$	3,081,960 3,022,767	722,252 2,850,517	60.67 49.89	$\frac{23}{25.12}$	12 45 12.86	2.91 12.13	1,727 2,182	50 00 265 00	414 548



# PART IV.

# EARLY FACTORY LABOR IN NEW ENGLAND.

## PART IV.

## EARLY FACTORY LABOR IN NEW ENGLAND.

The life of a people or of a class is best illustrated by its domestic scenes, or by character sketches of the men and women who form a part of it. The historian is a species of mental photographer; he can present only views of the life and times he attempts to portray. He can no more give the whole history of events than the artist or photographer can in detail bring a whole city into his picture. And so, in this brief record of a life that is past, I can give you but a few views of that long-ago faded landscape, — taken on the spot.

When I look back into the factory life of forty or forty-five years ago, I do not see what is called "a class" of young men and women going to and from their daily work, like so many ants that cannot be distinguished one from another,— I see them as individuals, with personalities of their own. This one has about her the atmosphere of her early home. That one is impelled by a strong and noble purpose. The other,— what she is, has been an influence for good to me and to all womankind.

Yet they were a class of factory operatives, and were spoken of (as the same class is spoken of now) as a set of persons who earned their daily bread, whose condition was fixed, and who must continue to spin and to weave to the end of their natural existence. Nothing but this was expected of them, and they were not supposed to be capable

of social or mental improvement. That they could be educated and developed into something more than mere work-people, was an idea that had not yet entered the public mind. So little does one class of persons really know about the thoughts and aspirations of another. It was the good fortune of these early mill-girls to teach the people that this sort of labor is not degrading; that the operative is not only "capable of virtue," but also capable of self-cultivation.

In what follows, I shall confine myself to a description of factory life in Lowell, Massachusetts, from 1832 to 1848, since, with that phase of Early Factory Labor in New England, I am the most familiar, — because I was a part of it.

In 1832, Lowell was little more than a factory village. Five "corporations" were started, and the cotton mills belonging to them were building. Help was in great demand and stories were told all over the country of the new factory place, and the high wages that were offered to all classes of work-people; stories that reached the ears of mechanics' and farmers' sons and gave new life to lonely and dependent women in distant towns and farm-houses. Into this Yankee El Dorado these needy people began to pour by the various modes of travel known to those slow old days. The stagecoach and the canal-boat came every day, always filled with new recruits for the army of useful people. The mechanic and machinist came, each with his home-made chest of tools and his wife and little ones. The widow came with her little flock and her scanty housekeeping goods to open a boarding-house or variety store, and so provided a home for her fatherless children. Troops of young girls came from different parts of New England, and from Canada, and men were employed to collect them at so much a head, and deliver them at the factories.

Some of these were daughters of professional men or teachers, whose mothers, left widows, were struggling to maintain the younger children. A few were the daughters of persons in reduced circumstances, who had left home "on a visit" to send their wages surreptitiously in aid of the family purse. And some were the granddaughters of patriots who had fought at Bunker Hill, and had lost the family

means in the war for independence. There were others who seemed to have mysterious antecedents, and to be hiding from something; and strange and distinguished looking men and women sometimes came to call upon them. Many farmers' daughters came to earn money to complete their wedding outfit, or buy the bride's share of housekeeping articles.

A very curious sight these country girls presented to young eyes accustomed to a more modern style of things. When the large covered baggage wagon arrived in front of a "block on the corporation" they would descend from it, dressed in various and outlandish fashions (some of the dresses, perhaps, having served for best during two generations) and with their arms brimful of bandboxes containing all their worldly goods. These country girls, as they were called, had queer names, which added to the singularity of their appearance. Samantha, Triphena, Plumy, Kezia, Aseneth, Elgardy, Leafy, Ruhamah, Lovey and Florilla were among them. They soon learned the ways of the new place to which they had come, and after paying for their transportation they used their earnings to re-dress themselves, and in a little while they were as stylish as the rest. Many of them were of good New England blood, and blood tells even in factory people.

At the time the Lowell cotton mills were started the caste of the factory girl was the lowest among the employments of In England and in France, particularly, great injustice had been done to her real character. She was represented as subjected to influences that must destroy her purity and self-respect. In the eyes of her overseer she was but a brute, a slave, to be beaten, pinched and pushed about. was to overcome this prejudice that such high wages had been offered to women that they might be induced to become mill-girls, in spite of the opprobrium that still clung to this degrading occupation. At first only a few came; others followed, and in a short time the prejudice against factory labor wore away, and the Lowell mills became filled with blooming and energetic New England women. They were naturally intelligent, had mother wit, and they fell easily into the ways of their new life. They soon began to

associate with those who formed the community in which they had come to live, and were invited to their houses. They went to the same church, and sometimes, perhaps, married into some of the best families. Or, if they returned to their secluded homes again, instead of being looked down upon as "factory girls," by the squire or the lawyer's family, they were more often welcomed, coming from the metropolis, bringing new fashions, new books and new ideas with them.

The early mill-girls were of different ages. Some were not over ten years old; a few were in middle life, but the majority were between the ages of sixteen and twenty-five. The very young girls were called "doffers." They "doffed," or took off, the full bobbins from the spinning-frames, and replaced them with empty ones. These mites worked about fifteen minutes every hour and the rest of the time was their own. When the overseer was kind they were allowed to read, knit, or go outside the mill-yard to play. They were paid two dollars a week. The working hours of all the girls extended from five o'clock in the morning until seven in the evening, with one half-hour each, for breakfast and Even the doffers were forced to be on duty nearly fourteen hours a day. This was the greatest hardship in the lives of these children. Several years later a ten-hour law was passed, but not until long after some of these little doffers were old enough to appear before the legislative committee on the subject, and plead, by their presence, for a reduction of the hours of labor.\*

Those of the mill-girls who had homes generally worked from eight to ten months in the year; the rest of the time was spent with parents or friends. A few taught school during the summer months. Their life in the factory was made pleasant to them. In those days there was no need of advocating the doctrine of the proper relation between employer and employed. Help was too valuable to be ill-treated. If these early agents, or overseers, had been disposed to exercise undue authority, the moral strength of the

<sup>\*</sup> In 1847, or about that date, on invitation of William Schouler, a member of the legislature from Lowell, several mill-girls went before the Legislative Committee on the Hours of Labor, then sitting at the State House, to represent the interests of the Lowell operatives on this question.

operatives, and the fact that so many of them were women, would have prevented it. A certain agent of one of the first corporations in Lowell (an old sea captain), said to one of his boarding-house keepers: "I should like to rule my help as I used to rule my sailors, but so many of them are women I do not dare to do it."

Except in rare instances, the rights of the mill-girls were secure. They were subject to no extortion, and if they did extra work they were always paid in full. Their own account of labor done by the piece was always accepted. They kept the figures, and were paid accordingly. Though their hours of labor were long, yet they were not overworked. They were obliged to tend no more looms and frames than they could easily take care of, and they had plenty of time to sit and rest. I have known a girl to sit twenty or thirty minutes at a time. They were not driven. They took their work-a-day life easy. They were treated with consideration by their employers, and there was a feeling of respectful equality between them. The most favored of the girls were sometimes invited to the houses of the dignitaries of the mills, and thus the line of social division was not rigidly maintained.

The agents and overseers were usually married men, with families of growing sons and daughters. They were members, and, sometimes, deacons of the church, and teachers in the same Sunday school with the girls employed under them. They were generally men of moral and temperate habits, and exercised a good influence over the help. feeling that the agents and overseers took an interest in their welfare caused the girls, in turn, to feel an interest in the work for which their employers were responsible. The conscientious among them took as much pride in spinning a smooth thread, drawing in a perfect web, or in making good cloth, as they would have done if the material had been for their own wearing. And thus was practised, long before it was preached, that principle of true political economy, the just relation, the mutual interest that ought to exist between employers and employed.

At first the mill-girls had but small chance to acquire book learning. But evening schools were soon established, and they were well filled with those who desired to continue their scant education, or supplement what they had learned in the village school or academy. Here might often be seen a little girl of ten puzzling over her sums in Colburn's Arithmetic, and at her side another "girl" of fifty poring over her lesson in Pierpont's National Reader. In 1836 or thereabouts, a law was made by several corporations which compelled every child under fourteen years of age, to go to school three months in the year. And then the little doffers (and I was one of them) had another chance to nibble at the root of knowledge.

Some of these evening schools were devoted entirely to one particular study. There was a geography school in which the lessons were repeated in unison in a monotonous, sing-song tone. There was also a school where those who fancied they had thoughts were taught by Newman's Rhetoric to express them in writing. In this school the relative position of the subject and the predicate in a sentence was not always well taught by the master; but never to mix a metaphor or to confuse a simile was a lesson he firmly fixed in the minds of his pupils.

Life in the boarding-houses was very agreeable. These houses belonged to the corporation, and were usually kept by widows (mothers of some of the mill-girls), who were often the friends and advisers of their boarders. Each house was a village or community of itself. There fifty or sixty young women from different parts of New England met and lived together. When not at their work, by natural selection they sat in groups in their chambers, or in a corner of the large dining-room, busy at some agreeable employment. They wrote letters, read, studied, or sewed, for, as a rule, they were their own seamstresses and dress-makers.

These boarding-houses were considered so attractive that strangers, by invitation, often came to look in upon them, and see for themselves how the mill-girls lived. Dickens, in his American Notes, speaks with surprise of their homelife. He says, "There is a piano in a great many of the boarding-houses, and nearly all the young ladies subscribe to circulating libraries." There was a certain class

feeling among these households; any advantage secured to one of the number was usually shared by others belonging to her set or group. Books were exchanged; letters from home were read, and "pieces," intended for the Improvement Circle were presented for friendly criticism. They stood by each other in the mills. When one wanted to be absent half a day, two or three others would tend an extra loom or frame apiece, so that the absent one might not lose her pay. At this time the mule and spinning-jenny had not been introduced, and two or three looms, or spinning-frames, were as much as one girl was required to tend. More than that was considered "double work."

The society of one another was of great advantage to these girls. They discussed the books they read; debated religious and social questions; compared their thoughts and experiences, and advised and helped one another. And so their mental growth went on and they soon became educated far beyond what their mothers or their grandmothers could have been. It may be well to mention here that there were a few of the mill-girls, who came to Lowell solely on account of the social or literary advantages to be found there. They lived in secluded parts of New England, where books were scarce, and there was no intelligent society. They had comfortable homes, and did not, perhaps, need the money they would earn, but they longed to see

"This wonderful city of spindles and looms, And thousands of factory folks."

And the fame of the circulating libraries that were soon opened drew them and kept them there, when no other inducement would have been sufficient. I knew one who spent her winters in Lowell for this very purpose. She was addicted to novel-reading, and read from two to four volumes a week. While she was at her work in the mill, the children of the family where she boarded were allowed to read the books. It was as good as a fortune to them. For six and a quarter cents a week the novels of Richardson, Madame D'Arblay, Fielding, and Smollett could be devoured by four hungry readers.

The early mill-girls were omnivorous readers of the few

magazines and newspapers. From an article on this phase of the subject in the Offering - "Our Household," I am able to quote a sketch of one factory boarding-house inte-The author said, - "In our house there are eleven boarders, and in all thirteen members of the family. will class them according to their religious tenets as follows: Calvinist, Baptist, Unitarian, Congregational, Catholic, Episcopalian, and Mormonite, one each; Universalist and Methodist, two each; Christian Baptist, three. Their reading is from the following sources: - They receive regularly fifteen newspapers and periodicals. These are, the Boston Daily Times, the Herald of Freedom, the Signs of the Times and the Christian Herald, two copies each; the Christian Register, Vox Populi, Literary Souvenir, Boston Pilot, Young Catholic's Friend, Star of Bethlehem and the Lowell Offering, three copies each. A magazine [perhaps the Dial one copy. We also borrow regularly the Non-Resistant, the Liberator, the Ladies' Book, the Ladies' Pearl and the Ladies' Companion. We have also in the house what perhaps cannot be found anywhere else in the city of Lowell, - a Mormon Bible."

It is well to consider, for a moment, some of the characteristics of the early mill-girls. We have seen that they were necessarily industrious. They were also frugal and saving. It was their custom the first of every month, after paying their board bill (\$1.25 a week), to put their wages in the savings bank. There the money stayed, on interest, until they withdrew it, to carry home or to use for a special purpose. In 1843 over one-half of the depositors in the Lowell Institution for Savings were mill-girls, and over one-third of the whole sum deposited belonged to them, - in round numbers, \$101,992. It is easy to see how much good such a sum as this would do in a rural community where money, as a means of exchange, had been scarce. Into the barren homes many of them had left, it went like a quiet stream, carrying with it beauty and refreshment. The mortgage was lifted from the homestead; the farmhouse was painted; the barn rebuilt; modern improvements were introduced into the mother's kitchen, and books and newspapers began to ornament the sitting-room table.

Young men and women who had spent their two or three years of probation in the Lowell Mills, often returned to the old place, bought land, built their modest houses, and became new and prosperous heads of families. Some of the mill-girls helped maintain widowed mothers, or drunken, incompetent, or invalid fathers. Many of them educated the younger children of the family and young men were sent to college with the money furnished by the untiring industry of their women relatives.

The most prevailing incentive to labor was to secure the means of education for some male member of the family. To make a gentleman of a brother or a son, to give him a college education, was the dominant thought in the minds of a great many of the better class of mill-girls. I have known more than one to give every cent of her wages, month after month, to her brother, that he might get the education necessary to enter some profession. I have known a mother to work years in this way for her boy. I have known women to educate young men by their earnings, who were not sons or relatives. There are many men now living who were helped to an education by the wages of the early mill-girls.

It is well to digress here a little, and speak of the influence the possession of money had on the characters of some of these women. We can hardly realize what a change the cotton factory made in the status of the working women. Hitherto woman had always been a money saving rather than a money earning, member of the community. Her labor could command but small return. If she worked out as servant, or "help," her wages were from 50 cents to \$1.00 a week; or, if she went from house to house by the day to spin and weave, or do tailoress work, she could get but 75 cents a week and her meals. As teacher, her services were not in demand, and the arts, the professions, and even the trades and industries, were nearly all closed to her.

As late as 1840 there were only seven vocations outside the home into which the women of New England had entered.\* At this time woman had no property rights. A

<sup>\*</sup> According to the Census of 1880 the women of Massachusetts are now employed in 284 branches of industry, including the arts and professions.

widow could be left without her share of her husband's (or the family) property, an "incumbrance" to his estate. A father could make his will without reference to his daughter's share of the inheritance. He usually left her a home on the farm as long as she remained single. A woman was not supposed to be capable of spending her own, or of using other people's money. In Massachusetts, before 1840, a woman could not, legally, be treasurer of her own sewing society, unless some man were responsible for her.

The law took no cognizance of woman as a money-spender. She was a ward, an appendage, a relict. Thus it happened, that if a woman did not choose to marry, or, when left a widow, to re-marry, she had no choice but to enter one of the few employments open to her, or to become a burden on the charity of some relative.

In almost every New Eugland home could be found one or more of these women sitting "solitary" in the family; sometimes welcome, more often unwelcome; leading joyless and, in many instances, unsatisfactory lives. The cotton factory was a great opening to these lonely and dependent women. From a condition of almost pauperism they were placed at once above want. They could earn money and spend it as they pleased. They could gratify their tastes and desires without restraint and without rendering an account to anybody.

At last they had found a place in the universe, and were no longer obliged to finish out their faded lives a burden to their male relatives. Even the *time* of these women was their own, on Sundays, and in the evening, after the day's work was done. For the first time in this country the labor of woman, as a class, had a money value. She had become not only an earner and producer, but also a spender of money; a recognized factor in the political economy of her time.

The history of Lowell gives a good illustration of the influence of women, as an independent class, upon the growth of a town or a community.

As early as 1836, ten years after its incorporation, Lowell began to show what the early mill-girls and boys could do

towards the material prosperity of a great city. It numbered over 17,000 inhabitants, — an increase of over 15,000 during that time.

The old Middlesex Canal, opened in 1797, had long since ceased to accommodate the growing traffic. The stage-coach could not fetch and carry fast enough, and, in 1835, the Boston and Lowell Railroad, the first enterprise of the kind in the United States, went into operation. Churches and schoolhouses were building, and the new-made city showed unmistakable signs of becoming, what it has since been called, the "Manchester of America." But the money of the operatives alone could not have so increased the growth and social importance of a city or a locality. It was the result, as well, of the successful operation of the early factory system, managed by men who were wise enough to consider the physical, moral, and mental needs of those who were the source of their wealth.

The early mill-girls were religious by nature and by Puritan inheritance. On entering the mill, each one was obliged to sign a "regulation paper," which required her to attend regularly some place of public worship. They were of many creeds and beliefs. In one boarding-house, that I knew, there were girls belonging to eight different religious sects.

In 1843, there were in Lowell, fourteen regularly organized religious societies. Ten of these constituted a Sabbath School Union, which consisted of over five thousand scholars and teachers; three-fourths of the scholars, and a proportion of the teachers, were mill-girls. Once a year, every fourth of July, this Sabbath School Union, each section, or division, under its own sectarian banner, marched in procession to the grove on Chapel Hill, where a picnic was held, with lemonade, and long speeches by the ministers of the different churches. The mill-girls went regularly to meeting and Sabbath School, and every Sunday the streets of Lowell were alive with neatly-dressed young women, going or returning therefrom. Their fine appearance on the Sabbath was often spoken of by strangers visiting Lowell.

Dr. Scoresby, in his American Factories and their Oper-

atives, holds up the Lowell mill-girls as an example of neatness and good behavior to their sister operatives of Bradford, England. Indeed, it was a pretty sight to see so many wide-awake young girls, in the bloom of life, clad in their holiday dresses.

It is refreshing to remember their simplicity of dress; they were no ruffles and very few ornaments. It is true that some of them had gold watches and gold pencils, but they were worn only on grand occasions. As a rule the early mill-girls were not of that class that is said to be "always suffering for a breast-pin." Though their dress was so simple and so plain, yet it was so fitting that they were often accused of looking like ladies. And the complaint was sometimes made that no one could tell the difference in church, between the factory girls and the daughters of some of the first families in the city.

The morals of the early mill-girls were uniformly good. The regulation paper, before spoken of, required each one to be of good moral character, and if any one proved to be disreputable, she was at once turned out of the mill. Their standard of behavior was high, and the majority kept aloof from those who were suspected of wrong-doing. They had, perhaps, less temptation than the working-girls of to-day. They were not required to dress beyond their means; and comfortable homes were provided by their employers, where they could board cheaply. Their surroundings were pure, and the whole atmosphere of their boardinghouses was as refined as that of their own homes. expected men to treat them with courtesy; they looked forward to becoming the wives of good men. Their attitude toward the other sex was that of the German fräulein, who said, "Treat every maiden with respect, for you do not know whose wife she will be."

The health of the early mill-girls was good. The regularity and simplicity of their lives and the plain and substantial food provided for them kept them free from illness. From their Puritan ancestry they had inherited sound bodies and a fair share of endurance. Fevers and similar diseases were rare among them, and they had no time to pet small ail-

ments. The boarding-house mother was often both nurse and doctor, and so the physician's fee was saved. There was, at that time, but one *pathy* to be supported by the many diseases "that flesh is heir to."

Their reformatory spirit is worthy of mention. They were subscribers to the newspapers, and it was their habit, after reading their copies, to send them by mail to their widely scattered homes, where they were read all over a village or a neighborhood.

By reading the weekly newspapers the girls became interested in public events. They knew all about the Mexican war, and the anti-slavery cause had its adherents among them. Lectures on the doctrine of Fourier were read, or listened to, and some of them were familiar with, and discussed the Brook Farm experiment.

Mrs. Bloomer, that pioneer of the modern dress reform, found followers in Lowell; and parlor meetings were held at some of the bearding-houses to discuss the feasibility of this great revolution in the style of woman's dress.

One of the first strikes that ever took place in this country was in Lowell in 1836. When it was announced that the wages were to be cut down, great indignation was felt, and it was decided to strike or "turn out" en masse. This was done. The mills were shut down, and the girls went from their several corporations in procession to the grove on Chapel Hill, and listened to incendiary speeches from some early labor reformers.

One of the girls stood on a pump and gave vent to the feelings of her companions in a neat speech, declaring that it was their duty to resist all attempts at cutting down the wages. This was the first time a woman had spoken in public in Lowell, and the event caused surprise and consternation among her audience. One of the number, a little girl eleven years old, had led the turn-out from the room in which she worked. She was a "little doffer," and they called her a ring-leader.

It is hardly necessary to say that, so far as practical results are concerned, this strike did no good.

The corporations would not come to terms. The girls

were soon tired of holding out, and they went back to their work at the reduced rate of wages. The ill-success of this early attempt at resistance on the part of the wage element seems to have made a precedent for the issue of many succeeding strikes.

It seems to have been the fashion of the early mill-girls to appear in procession on all public occasions. Mr. Cowley, in his *History of Lowell*, speaks of President Jackson's visit to that city in 1833.

He says: "On the day the president came, all the lady operatives turned out to meet him. They walked in procession, like troops of liveried angels clothed in white [with pink parasols], with cannons booming, drums beating, banners flying, handkerchiefs waving, etc. The old hero was not more moved by the bullets that whistled round him in the battle of New Orleans than by the exhilarating spectacle here presented."

This is but the brief story of the life of a class of common every-day work people; such as it was then, such as it might be to-day. The Lowell mill-girls were but a simple folk, living in Arcadian simplicity as was the fashion of the times. They earned their own bread, and often that of others. They eked out their scant education by their own efforts, and read such books as were found in the circulating libraries of the day. They sought to help one another. They tried to be good, and to improve their minds. They were wholly untroubled by conventionalities or thoughts of class distinctions, dressing simply, since they had no time to waste on the entanglements of dress. Such were their lives. Undoubtedly there must have been another side of this picture, but I give the side I knew best—the bright side!

It now remains for me to speak of the intellectual tendencies of a portion of the early mill-girls. Their desire for self-improvement had been to a certain extent gratified, and they began to feel the benefit of the educational advantages which had been opened to them. They had attended lyceum lectures, learned what they could at the evening schools, and continued their studies during their

yearly vacations, or while at their work in the mill. I have known one girl to study Greek and Latin, and another algebra, while tending her work. Their labor was monotonous and done almost mechanically, but their thoughts were free, and they had ample time to digest what they learned, or think over what they had read. Some of these studious ones kept note-books, with abstracts of their reading and studies, or jotted down what they were pleased to call their "thoughts." Many of the pieces that were printed in the Lowell Offering were thought out amid the hum of the wheels, while the skilful fingers and well-trained eyes of the writers tended the loom or the frame. It was natural that such a studious life as this should bear some fruit, and this leads me to speak of the Lowell Offering just mentioned, a publication that may be called the natural outgrowth of the mental habit of the early mill-girls. number of this unique magazine was issued in October, 1840, the last in December, 1849. There are seven volumes in all. The story of its publication is as follows: The Rev. Abel C. Thomas and the Rev. Thomas B. Thayer, pastors of the first and second Universalist Churches in Lowell, had established improvement circles composed of the young people belonging to their respective parishes. These meetings were largely made up of young men and women who worked in the mill. They were often asked to speak, but as they persistently declined, they were invited to write what they desired to say, and send it, to be read anonymously at the next meeting. Many of the young women complied with this request, but it is recorded that the young men were of "no great assistance." These written communications were so numerous that they very soon became the sole entertainment of what Mr. Thomas called "these intellectual banquets."

It may be said, that these improvement circles were not the first formed among the early mill-girls. In 1836 there was one composed entirely of young girls who worked on the Lawrence corporation, who thus, according to their constitution, "desired to improve the talents God had given" them. This may, perhaps, be called the first woman's club on record. In 1843 there were at least five of these improvement circles, composed entirely of mill-girls.

A selection from the budget of articles read at their circles, was soon published by Mr. Thomas and Mr. Thayer in pamphlet form and called the Lowell Offering. These gentlemen conducted the Offering two years, and then it passed into the hands of Miss Harriet Farley and Miss Harriot F. Curtis, both operatives in the Lowell mills. Under their joint editorship it lasted until it was discontinued for want of means, and perhaps new contributors. All the articles in the Offering were written by mill-girls. In speaking of this matter, its first editor, Mr. Thomas, says: "Communications much amended, in process of training the writers, were rigidly excluded from print, and such articles only were published as had been written by females employed in the mills." He continues, "and thus was published not only the first work written by factory girls, but also the first magazine or journal written exclusively by women in all the world."

The Offering was a small, thin magazine, with one column to the page. On the outside cover, in 1845, it had for a vignette, a young girl simply dressed, with feet visible and sleeves rolled up. She had a book in one hand and her shawl and bonnet were thrown over her arm. She was represented as standing in a very sentimental attitude, contemplating a bee-hive at her right hand. In the background, as if to shut them from her thoughts, was a row of factories. At first the motto was:

"The worm on the earth May look up to the star."

This was rather an abject motto, and was not suited to the independent spirit of most of the contributors, and a better one was soon adopted, from Gray,—the verse beginning:

"Full many a gem of purest ray serene."

It finally died under the motto:

"Is Saul also among the prophets?"

The Lowell Offering was welcomed with pleased surprise. It found subscribers all over the country. The North

American Review, whose literary dictum was more autocratic than it is to-day, endorsed it, and expressed a fair opinion of its literary merit. It said:—

"Many of the articles are such as to satisfy the reader at once, that if he has only taken up the *Offering* as a phenomenon, and not as what may bear criticism and reward perusal, he has but to own his error, and dismiss his condescension as soon as may be."

Other leading magazines and journals spoke favorably of its contributions. It made its way into lonely villages and farm-houses and set the women to thinking, and thus added its little leaven of progressive thought to the times in which it lived. It found subscribers in England. Dickens read it and praised its writers.\* Harriet Martineau prompted a fine review of it in the London Athenaum, and a selection from its pages was published, under her direction, called Mind Among the Spindles.

It is not necessary to speak here of the literary merits of the articles in the *Lowell Offering*. They are the crude attempts of those who were but children in literature, and the wonder is that what they wrote is half so good as it is.

These factory-girl writers did not confine their talents within the pages of their own publication. Many of them wrote for the literary newspapers and magazines. One sometimes filled the poet's corner in Zion's Herald; another took that envied place in the Ladies' Casket; a third sent poetic effusions to the Lowell Courier and Journal.

<sup>\*</sup>When Dickens visited this country, in 1842, he went into the Lowell factories and a copy of the Offering was presented to him. He speaks of it as follows:—
"They have got up among themselves a periodical, called the Lowell Offering, whereof I brought away from Lowell four hundred good solid pages, which I have read from beginning to end. Of the merits of the Lowell Offering, as a literary production, I will only observe—putting out of sight the fact of the articles having been written by these girls after the arduous hours of the day—that it will compare advantageously with a great many English annuals."

<sup>†</sup>William Schouler, of the Lowell Journal, published the Offering in 1845, and his young sub-editor, William S. Robinson, afterwards well known by his nom ds plume of "Warrington," wrote favorable notices of the magazine, and when he could do so without letting "the editor step aside to make way for the friend," sometimes admitted its writers into the columns of that leading Whig newspaper. It may be added here, that this gentleman, in his zeal for the writers of the Lowell Offering, went so far as to take one of the least known among them as his companion for life.

In 1848, eight books had been published, written by contributors to the *Lowell Offering*.

Though the literary character of these writings may not rise to the present standard of such productions, yet still at that season of intellectual dearth they must have had a certain influence on the literature of the land. And, without claiming too much credit for the authors, it is but fair that some attempt should be made, as another has said, "to reveal the halo which should extend to us from this representative body of New England women."

These authors represent what may be called the poetic element of factory life. They were the ideal mill-girls; full of hopes, desires, aspirations; poets of the loom, spinners of verse, artists of factory life.

The names of the Lowell Offering writers, so far as I have been able to recall them, are as follows: Harriot F. Curtis and Harriet Farley, (the editors from 1842 to 1849), Harriet Lees, Lucy Larcom and Emeline Larcom (sisters), Lura, Louisa and Maria Currier (sisters), Margaret Foley, Lydia S. Hall, Sarah E. Martin, J. L. Baker, Abba Goddard, Harriet Jane Hanson, M. Bryant, Laura Tay, Jane S. Welch, Sarah Shedd, M. R. Green, Mary A. Leonard, Ellen M. Smith, M. A. Dodge, Caroline Whitney, E. W. Jennings, Betsey Chamberlain, Eliza J. Cate, A. H. Winship, Hannah Johnson, Mrs. Kimball, Adeline Bradley, L. A. Choate, A. E. Wilson, Sarah Bagley, Alice A. Carter, J. B. Hamilton, E. E. Turner, A. D. Turner (sisters), and Kate Clapp. Many of the writers signed fictitious names, such as Ella, Adelaide, Dorcas, Aramantha, Stella, Kate, Oriana, Ruth Rover, Ione, and Annaline. Lucy Larcom, M. Bryant, Harriet Farley, Margaret Foley, and Lydia S. Hall were the poets of the magazine. Lucy Larcom published her first poem in the Offering, in 1842. It was called The River. It is almost superfluous to say that Miss Larcom and Miss Foley long since became celebrated: one as a poet, and the other as a sculptor of rare merit.

In her poem, An Idyl of Work, Miss Larcom, in her most graceful and popular style, tells the story of her life as a Lowell factory girl. Harriot F. Curtis was a prolific writer for newspapers and magazines under the pseudonym

of "Minnie Myrtle" (a nom de plume afterwards appropriated by a Mrs. Anna C. Johnson, for which see Wheeler's Dictionary of Noted Names of Fiction). Miss Curtis published a book called S. S. Philosophy, and two popular novels, — Kate in Search of a Husband, and Jessie's Flirtations. This last still holds its original place in the advertising list of Harper's Select Library of Novels, and in 1882 was republished. Harriet Farley wrote and published several books. Harriet J. Hanson Robinson published in 1877, Warrington Pen Portraits and in 1881, Massachusetts in the Woman Suffrage Movement.

But there were representative women among the millgirls who were not writers for the Offering. This was but one phase of their development. Many of them have exerted a wide-spread influence in other directions. They went forth from their Alma Mater, the Lowell factory, carrying with them the independence, the self-reliance taught in that hard school, and they have done their little part towards performing the useful labor of life. Into whatever vocation they entered they made practical use of the habits of industry and perseverance learned during those early years.

Skilled labor teaches something not to be found in books or in colleges. Their early experience developed their characters, and, like good blood, told in them, and helped them to fight well the battle of life.

In order to show how far the influence of individuals belonging to such a class of work-people may extend, it will be well to mention the after-fate of some of the early mill-girls. One became an artist of note, another a poet of more than local fame, a third an inventor, a fourth one of the foremost advocates of woman's rights; a fifth, the founder of a free public library in her native town.\* A sixth went to Mexico as wife of a major-general in the army of that republic. It is said that this officer was at one time acting president of the republic, and that his factory-girl wife revelled for a space "in the halls of the Montezumas." A few became teachers, authors, and missionaries. A great many married into the trades and professions. Some went West with their

<sup>\*</sup>Sarah Sheld, of Washington, N. H.

husbands, took up land, and did their part towards settling that vast region. A limited number married those who were afterwards doctors of divinity and members of congress. It may be said here that at one time the fame of the *Lowell Offering* caused the mill-girls to be considered very desirable for wives; and young men came from near and far to pick and choose for themselves, and generally with good success.

These women were all self-made in the truest sense, and it is well to mention their success in life, that others, who now earn their living at what is called "ungenteel" employments, may see that what one does is not of so much importance as what one is. I don't know why it should not be just as commendable for a woman who has risen to higher employments, to have been once a factory-girl, as it is for an ex-governor and major-general to have been a "bobbin-boy." A woman ought to be as proud of being self-made as a man, — not proud, in a boasting way, but proud enough to assert the fact in her life and in her works.

In this brief sketch of early factory life I have tried to show that it was the means of education to a large class of men and women, who, without the opportunity thus afforded, could not have become developed, and their influence on modern civilization would have been lost. In short, that New England itself, and perhaps the whole country, would not have been what it is to-day, but for the influence of these early cotton mills, managed as they were by an enlightened factory system. Thousands of unknown men and women who once earned their living in this way, have settled in different sections of the country. These old factory girls and old factory boys are to be found everywhere, in all classes and in all vocations, and they ought to be as proud of their dear old Alma Mater as the Harvard graduates are of their college.

It is often said that the life described cannot be repeated, and that the modern factory operative is not capable of such development. If this is a fact, may there not be a reason for it? The factory of to-day ought to be as much of a school to those who work there as it was to the operative of forty years ago. The class may be different, but the chances of education should correspond to its needs. The same results,

perhaps, cannot be reached, because the children of New England ancestry had in them some germs of intellectual life. But is it not also possible that the children of the land of Thomas Moore, of Racine and of Goethe may be something more than mere clods? I do not despair of any class of artisans or operatives. There is among them all some germ of mental vigor, some higher idea of living, waiting for a chance to grow. The same encouragement on the part of employers, the same desire to lift them to a higher level, would soon show of what the present class of operatives is capable.

Last winter, 1881, I was invited to speak to a company of the Lowell mill-girls, and tell them something about my early life as a member of the guild. I was the more willing to do this, as I was desirous of forming some estimate with regard to the status of the successors of the early mill-girls.

About two hundred of them assembled in the pleasant parlors of the People's Club, and listened attentively to my story. When it was over, a few of them gathered around and asked me many questions. In turn I questioned them; about their work; their hours of labor; their wages, and their means of improvement. When I urged them to occupy their spare time in reading and study, they seemed to understand the necessity of it, but answered sadly: "We will try; but we work so hard, we tend so much machinery, and we are so tired." It was plainly to be seen that these operatives did not go to their labor with the jubilant feeling that the old mill-girls used to have, that their work was drudgery, done without aim and purpose, that they took no interest in it beyond the thought that it was the means of earning their daily bread. There was a tired hopelessness about them that I am sure was not often seen among the early mill-girls.

The wages of these operatives are much lower, accordingly, than of old, and though the hours of labor are less, they are obliged to do a far greater amount of work in a given time. They tend so many looms and frames that they have no time to think. They are always on the jump. They have no time to improve themselves, nor to spend in helping others. They are too weary to read good books,

and too overworked to digest what they have read. The souls of these mill-girls seemed starved, and looked from their hungry eyes, as if searching for mental food.

Why are they not fed? The means of education are not wanting. Public libraries are provided, but good books remain unopened, and are not read by them. They have more leisure than the mill-girls of forty years ago, but they do not know how to improve it. Their leisure only gives them the more time to be idle in; more time to waste in the streets, or in reading cheap novels and stories. They are almost worse off than if they worked more hours or did not know how to read, since they can use to advantage neither their extra time nor the means of education provided for them. Let it not be understood that I would take from the operative or the artisan, one of the chances of education. But I would have them taught how to use wisely those privileges, forced, we might almost say, on them and on their children. I would also have them taught how to inwardly digest what they are made to learn.

The factory population of New England is made up largely of American-born children of foreign parentage. As a rule, they are not under the control of the church of their parents, and they adopt the vices and follies, rather than the good habits of our people. It is vital to the interests of the whole community, that this class should be kept under good moral influences; that it should have the sympathy, the help of employers. This class needs better homes than it finds in too many of our factory towns and cities. It needs a better social atmosphere. It needs to be lifted out of its mental squalor into a higher state of thought and of feeling.

"Labor is worship," says the poet. Labor is education, is the teaching of the wise political economist.

If factory labor is not a means of education to the operative of to-day, it is because the employer does not do his duty. It is because he treats his work-people like machines, and forgets that they are struggling, hoping, despairing human beings. It is because, as he becomes rich, he cares less and less for the well-being of his poor, and beyond

paying them their weekly wages, has no thought of their wants or their needs.

The manufacturing corporation, except in comparatively few instances, no longer represents a protecting care, a parental influence over its operatives. It is too often a soulless organization, and its members forget that they are morally responsible for the souls and bodies, as well as the wages of those whose labor is the source of their wealth. Is it not time that more of these Christian men and women, who gather their riches from the factorics of the country, should begin to reflect that they do not discharge their whole duty to the operatives when they see that the monthly wages are paid; and that they are also responsible for their unlovely surroundings, for their barren and hopeless lives, and for the moral and physical destruction of their children?

Would it not be wise for more employers to consider, seriously, whether it is better to degrade this class of people to a level with the same class in foreign countries, or to mix a little conscience with their capital, and so try to bring the "lost Eden" I have tried to describe, back into the life of the factory operative of to-day?











